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WYOMING TAX REVENUE REPORT



Prepared by
Department of Administration and Fiscal Control
Division of Research and Statistics

8th Edition
Cheyenne, Wyoming
1982

PREFACE

The 1982 Wyoming Tax Revenue Report displays receipts to State funds, which are maintained by the State Auditor, and selected tax revenues which are collected by the Department of Revenue and Taxation. Although the report accesses sales tax information gathered by the Department of Revenue and Taxation, the Division of Research and Statistics is responsible for the tabulations. This edition contains information on the period, fiscal year 1976 through fiscal year 1982. The State of Wyoming fiscal year is July 1 through June 30. The tables which present the balance of all funds and receipts to the General Fund has been included for completeness. For example, portions of the selected tax revenues in Table 4 of Section I are the major sources of contributions to the General Fund category 10000. Sales Tax figures are cross referenced for place of collection and the 1967 and the revised 1972 Standard Industrial Classification of the reporting firm. These classifications are explained in the Glossary section. The source reference for the data appears at the end of the tables. Other footnotes are referenced using the British Modern method (eg: (2,12) implies page 12 of the second Bibliographic citation. More intensive categorizations or additional copies may be obtained without cost by contacting the Department of Administration and Fiscal Control; Division of Research and Statistics; Emerson Building, Room 302, Cheyenne, Wyoming 82002. Phone - 1 (307)777-7504.

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WYOMING TAX REVENUE REPORT

One of the best indications of Wyoming's economic progress in recent years is the increasing revenue that has been obtained from the State sales tax. Although some counties have increased the volume of collections in the last seven years by levying an additional 1 percent optional tax, this accounts for only a portion of the growth. For example the sales tax collections from retail businesses in the State has increased 150 percent from FY76 to FY82. Perhaps the best statistics with which to measure economic progress of this nature would be gross sales. However this information is not available from the Department of Revenue and Taxation at this time. The Wyoming Income and Employment Report which is generated by this office gives additional indications of demographic and economic growth.

The primary emphasis of this report is sales tax collections. This annual issue presents actual sales taxes collected in each county by business or industry group. Section I includes several tables which will give some perspective on the position sales taxes have as a revenue source for the State. Returns from other revenue categories are tabulated for each of the last seven fiscal years. Section II includes summary tables for the State by fiscal year and by month, and a chart displaying sales tax collections by county, FY1982. The effective tax rate for each county and taxable events and exemptions are included in this section. Section III contains the county sales taxes by major industrial group. Section IV contains county retail sales taxes by sub-group.

The industry classifications used in Section II, III and IV represent groupings in accordance with the 1967 and the revised 1972 Standard Industrial Classification Manual which is published by the Federal Office of Management and Budget. This system of reporting is particularly useful in ascertaining business progress; however, it also insures that the receipts of an individual firm are not disclosed.

The Standard Industrial Classification was developed for use in the classification of establishments by type of activity in which they are engaged; for purposes of facilitating the collection, tabulation, presentation and analysis of data relating to establishments and for promoting uniformity and comparability (1,9). For purposes of this classification, an establishment is an economic unit, generally at a single physical location where business is conducted or where services or industrial operations are performed (1,10). Each establishment is assigned an industry code on the basis of its primary activity, which is determined by its principle product or group of products produced or distributed, or services rendered. Ideally, the principle product or service should be determined by its relative share of "value added" at the establishment. In practice, however, it is rarely possible to obtain this measure for individual products or services; typically, it is necessary to adopt some other criterion which may be expected to give approximately the same results in determining the primary activity of an establishment. It is recommended, therefore, that when available, the following data measures be used for each of the major economic sectors in assigning industry codes:

<u>DIVISION</u>	<u>DATA MEASURE</u>
Agriculture	Value of production
Mining	Value of production
Construction	Value of production
Manufacturing	Value of production
Transportation	Value of receipts or revenues
Wholesale Trade	Value of sales
Retail Trade	Value of sales
Finance	Value of receipts
Services	Value of receipts or revenues
Public Administration	Employment or payroll

Occasionally, in activity-diversified establishments, the appropriate measure cannot be determined or estimated for each product or service. In some instances, an industry classification based upon the recommended output measure will not represent adequately the relative economic importance of each of the varied activities carried on at such establishments. In such cases, employment or payroll information should be used to determine the primary activity of the establishments (1,12).

Due to this broad categorization of multi-sector establishments under one SIC code, in many cases collections will be understated in one sector and overstated in another. While this does not influence the accuracy of the total for either counties or the State, it will obviously have an effect upon collections for a particular sector.

The measurement of Wyoming's economic progress or a specific industry can be obtained from these tax reports by conversion to net taxable sales.

This is calculated by dividing each tax collection figure by the appropriate tax rate (see Table 6 for effective rates) for that county. The result is then gross sales less exemptions allowed under State statute. Because of these exemptions (see Table 7) the proxy could be defined as a conservatively biased estimate of gross sales.

The following tables and figures display detailed collections only for fiscal year periods. The historical monthly series presented in Section II has been included for analysis of seasonal variations. Since the information is stored on magnetic tape and accessed electronically, the information can be tabulated for any time period, broad industrial category and county group. However, due to a tape format conversion by Revenue and Taxation monthly figures are unavailable from July 1978 through October 1979. Again, due to the tape format conversion, figures for fiscal year 1980 were forced to be compiled using a quarter year of Revenue and Taxation's collections format and three quarters year transaction date format. The collections format is the amount actually collected during any one month/year, while the transaction date format groups collections into months/year according to the date of the actual transaction. This report is based on transaction dates.

Other economic and demographic data, previously mentioned, which might be beneficial to individuals, businesses or municipalities is available in similar form including aggregate income and employment. The information can be obtained free of charge by contacting the Division of Research and Statistics, Room 302, Emerson Building, Cheyenne, Wyoming 82002.

SECTION I
RECEIPTS AND REVENUES

Table 1

TOTAL ASSETS OF ALL FUNDS AT END OF FISCAL YEARS

FUNDS	FY78	FY79	FY80	FY81	FY82
General	\$ 99,945,735	\$133,881,445	\$ 143,232,619	\$ 95,436,885	\$ 159,704,760
Earmarked	34,342,842	36,096,930	45,415,033	99,140,841	141,438,219
Federal	2,125,081	2,339,441	2,246,936	3,300,768	3,865,516
Trust and Agency	277,484,193	316,260,249	387,093,197	551,552,228	703,369,046
Debt Service	24,249,171	96,886	11,834	13,507	17,658
Highway	74,768,543	84,052,312	74,535,341	58,619,344	90,246,860
Intra-governmental	1,688,791	1,632,515	2,481,512	2,475,688	2,878,276
Game and Fish	9,360,248	8,239,308	4,258,681	6,240,051	6,688,792
University of Wyoming	4,686,690	4,991,797	6,411,417	4,767,335	5,190,639
Permanent Land	186,551,371	203,768,739	221,025,789	270,287,839	337,983,317
Permanent Land Income	3,102,238	4,100,210	4,320,267	4,487,998	12,345,138
Permanent Wyoming Mineral Trust	78,512,628	115,050,215	155,731,003	208,208,577	343,957,088
Enterprise	1,025,295	2,998,718	2,256,565	3,204,486	4,001,662
TOTAL	\$797,842,826	\$913,508,765	\$1,049,020,194	\$1,307,735,547	\$1,811,686,971

Source: State Auditors Office, Annual Report, Cheyenne: State of Wyoming (1978-1982)

State of Wyoming
GENERAL FUND REVENUE
ACTUAL - Fiscal Year 1978 through Fiscal Year 1982

		FY 1978	FY 1979	FY 1980	FY 1981	FY 1982
10000	Taxes					
	11000 Property Taxes	\$ 30	\$ 12	\$ 11	\$ 20	\$ 18
	12000 Sales and Use Taxes	88,118,605	105,285,938	117,562,624	141,151,670	164,736,401
	13000 Mineral Severance Taxes	26,636,621	33,293,903	37,937,588	48,011,374	112,751,959
	14000 Inheritance Taxes	2,056,068	2,004,806	2,858,108	2,851,582	2,272,084
	15000 Franchise Taxes	5,511,878	6,520,733	7,534,778	8,481,468	5,769,551
	16000 Motor Carrier Taxes	1,854,481	1,894,142	2,442,706	2,758,139	3,345,790
	19000 Other Taxes	0	0	0	0	0
	TOTAL TAXES	\$124,177,683	\$148,999,534	\$168,335,815	\$203,254,253	\$288,875,803
20000	Licenses, Permits & Regulatory	2,746,396	2,595,889	3,147,253	3,363,304	3,767,045
30000	Fines, Forfeitures and Penalties	382,419	323,214	713,225	1,085,331	1,291,404
40000	Use of Property and Money	8,107,742	11,088,197	16,246,034	17,146,916	23,848,855
50000	Charges for Sales and Services	11,084,731	11,112,642	15,070,622	16,674,129	9,598,961
60000	Revenue From Others (Non-Federal)	6,875,302	17,561,756	16,839,701	22,483,932	33,606,461
70000	Federal Aids and Grants	5,015,352	4,161,137	4,528,873	5,186,897	1,572,637
90000	Non-Revenue Receipts	634,206	86,745	118,583	133,505	143,439
	TOTAL	\$159,023,831	\$195,929,114	\$225,000,106	\$269,328,267	\$362,704,605

Source: State Auditor Annual Report, 1982

State of Wyoming
GENERAL FUND
SUMMARY OF ACTUAL REVENUE BY MONTH
By Source
For Fiscal Year Ended June 30, 1982

	July	August	September	October	November	December	January	February	March	April	May	June	Total
10000 Taxes													
11000 Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17	\$ 0	\$ 0	\$ 0	\$ 1	\$ 18
12000 Sales & Use Taxes	10,281,019	13,932,107	14,127,474	13,167,119	13,943,489	14,916,603	12,953,906	15,144,033	15,293,590	11,371,504	13,376,458	15,229,080	164,736,402
13000 Mineral Severance Taxes	11,012	2,560	55,284,699	4,464	143	26,639,404	562,135	202,395	29,342,412	(7,833)	664,072	46,496	112,751,959
14000 Inheritance Taxes	96,966	105,165	230,196	119,208	270,674	162,341	158,090	361,994	354,841	148,678	130,458	133,473	2,272,084
15000 Franchise Taxes	258,823	28,545	25,669	(719,853)	20,186	13,442	12,884	1,106,350	4,548,219	(193,141)	40,619	627,806	5,769,551
16000 Motor Carrier Taxes	0	299,209	275,594	283,665	258,779	290,637	566,237	0	583,352	0	299,019	539,792	3,345,789
TOTAL TAXES	\$10,647,822	\$14,367,586	\$69,893,632	\$12,854,603	\$14,492,771	\$42,022,427	\$15,253,252	\$16,814,809	\$50,122,414	\$11,319,208	\$14,310,626	\$16,376,653	\$288,875,803
20000 Licenses, Permits & Regulatory	90,322	220,283	445,052	466,417	98,991	210,471	592,212	144,542	577,587	127,891	283,528	509,749	3,767,045
30000 Fines, Forfeitures & Penalties	63,855	115,530	129,541	67,797	58,183	103,412	106,846	69,252	128,832	66,663	74,746	307,697	1,292,354
40000 Use of Property & Money	123,948	11,967,292	25,302	84,749	97,610	116,505	299,045	9,499,812	104,915	150,694	68,609	1,310,374	23,848,855
50000 Charges for Sales & Services	728,244	719,118	2,664,427	1,206,753	400,763	1,454,004	887,936	718,062	788,505	1,710,696	630,895	781,845	12,691,248
60000 Revenue from Others(non federal)	1,806,970	10,745,843	27,405,366	4,224,551	2,165,754	1,902,444	2,389,472	2,825,741	25,697,759	16,433,348	20,490,285	38,190,018	154,277,551
70000 Federal Aids & Grants	3,934,994	3,978,459	7,507,248	5,122,626	4,285,985	7,877,114	5,092,822	6,591,610	6,862,363	7,141,216	10,243,021	8,682,504	77,319,967
90000 Non-Revenue Receipts	8,768	2,631	10,071	4,266	11,833	16,384	3,074	6,889	13,889	78,241	10,259	6,638	172,943
TOTAL	\$17,404,923	\$47,116,742	\$108,080,619	\$24,031,762	\$21,611,890	\$53,702,761	\$24,624,659	\$36,670,717	\$84,296,264	\$37,077,937	\$46,311,969	\$66,365,478	\$562,245,761
General Fund Revenue	\$12,056,073	\$27,395,922	\$73,321,857	\$15,175,885	\$15,303,476	\$44,069,621	\$17,550,258	\$27,607,558	\$51,955,755	\$13,533,220	\$15,815,674	\$48,019,306	\$362,704,605
Augmenting Revenue	\$ 5,348,850	\$14,720,770	\$34,758,762	\$ 8,855,877	\$ 6,308,414	\$ 8,733,140	\$ 7,074,401	\$ 9,063,159	\$32,340,509	\$23,494,737	\$30,496,295	\$18,346,172	\$199,541,156

Source: State Auditor Annual Report, 1982

WYOMING SELECTED TAX REVENUES

TAX	NOTES	FISCAL '76	FISCAL '77	FISCAL '78	FISCAL '79	FISCAL '80	FISCAL '81	FISCAL '82
Sales	7	\$ 74,074,784	\$ 87,255,757	\$110,725,468	\$137,991,339	\$168,156,175	\$206,284,450	\$227,020,795
Use	5	14,037,087	18,197,859	22,374,130	27,233,842	27,279,339	35,423,854	47,428,776
Cigarette	5	4,525,982	4,671,810	4,874,492	5,173,353	5,326,186	5,738,260	5,811,329
Mineral Severance	5	40,335,212	45,756,641	63,304,955	82,320,092	105,466,064	138,581,549	386,565,303
Inheritance	5	1,426,260	3,591,825	2,084,427	2,034,885	2,893,006	2,884,865	2,318,448
Motor Carrier	1,5	15,262,704	19,520,230	21,600,939	23,338,107	24,835,114	26,290,573	27,667,419
Gasoline	2,5	22,420,622	26,932,286	28,544,394	31,218,147	29,491,120	29,847,031	29,513,197
Alcoholic Beverages	5	1,212,537	1,294,491	1,414,420	1,518,827	1,587,618	1,680,168	2,155,446
Motor Vehicle Registration	5	4,596,037	9,449,274	9,883,691	9,702,800	10,331,297	11,171,789	11,436,134
Corporate Franchise	5	254,635	297,996	353,668	424,159	584,876	574,990	1,142,200
Property	6	131,082,888	156,680,764	183,201,235	214,750,660	248,785,291	298,415,206	398,020,860
Unemployment Compensation	3,5	9,433,836	11,629,837	16,364,938	16,856,227	14,778,931	14,283,795	24,401,383
Workers Compensation	4,5	8,024,722	11,521,774	18,064,242	22,731,533	26,457,675	35,368,474	35,547,061

- 1 Includes compensatory fees, penalties, tow bar and special permit taxes
- 2 Includes aviators gasoline taxes
- 3 Yearly employer contributions to the Unemployment Compensation Trust Fund
- 4 Premium collections held in specific funds earmarked for compensation funds
- 5 Source: State of Wyoming, Annual Report, Cheyenne: State of Wyoming, Vol. 1-7 (1976-1982)
- 6 Source: Wyoming Taxpayers Association, Wyoming Property Tax Rates, Cheyenne: Wyoming Taxpayers Association (1976-1982)
- 7 Source: Research and Statistics, DAFC, Wyoming Tax Revenue Report, Cheyenne: State of Wyoming (1982)

WYOMING SELECTED TAX PROJECTIONS¹

	FY 83	FY 84	FY 85
Sales Tax	\$257,501,412	\$280,175,837	\$303,648,604
Use Tax	47,297,809	51,189,751	55,151,206
Cigarette Tax	6,168,465	6,388,344	6,608,179
Mineral Severance Tax	405,601,552	460,243,675	494,531,829
Inheritance Tax	2,995,905	3,166,518	3,337,097
Motor Carrier Tax	30,577,542	32,315,391	34,052,896
Alcoholic Beverage Tax	2,101,860	2,209,876	2,319,825
Corporate Franchise Tax	871,668	938,845	1,005,959

¹ Division of Research and Statistics, Department of Administration and Fiscal Control

SECTION II

SALES TAX COLLECTIONS

SUMMARY TABLES

CHART

Table 6

EFFECTIVE TAX RATE .04

<u>COUNTY</u>	<u>ADOPTION DATE</u>
Campbell	12-01-76
Carbon	12-01-77
Converse	03-01-76
Crook	01-01-79
Hot Springs	12-01-76
Johnson	11-01-79
Laramie	12-01-77
Lincoln	11-01-79
Natrona	12-01-74
Niobrara	12-01-76
Platte	12-01-76*
Sheridan	01-01-79
Sweetwater	01-02-74
Teton	11-22-73
Uinta	07-01-76
Weston	09-01-75

* The option tax was first effective December 1, 1976. The 4% rate was in effect until December 31, 1978. The question on the ballot to continue the tax was defeated at the General Election of 1978. The 3% rate was in effect from January 1, 1979 through December 31, 1979. The option question was presented again at a Special Election in 1979 and the 4% rate was again in effect from January 1, 1980 through December 31, 1980. The question to continue was once again defeated at the General Election in 1980. January 1, 1981 the 3% rate will be effective.

Source: Department of Revenue and Taxation, 1981 Annual Report, Cheyenne: State of Wyoming, Vol. II, p. 34

Table 7

TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as taxable events:

1. retail sales of tangible personal property within the state
2. leases of tangible personal property if the property would have been taxable, had it been sold
3. telephone and telegraph services, and the equipment used to carry out such services
4. intrastate transportation of passengers
5. sales by public utilities and by those furnishing gas, electricity or heat for domestic, industrial or commercial consumption
6. meals regularly served to the public, and cover charges
7. lodging services, e.g., motels, hotels
8. admissions to amusements or athletic events
9. repair, alteration or improvement of tangible personal property
10. contract seismographic surveying, contract geophysical surveying and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, re-completing or attempting to complete any well for production of oil or gas
11. sales of automobiles, mobile homes, campers, semitrailers
12. sales of alcoholic beverages

Wyoming Statute 39-6-402 (a) (iv) defines "Sales price" as the consideration paid by the purchaser of tangible personal property excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions or services which are subject to taxation as provided by this article and excluding any taxes imposed by the federal government or this article.

Wyoming Statute 39-6-405 governs exemptions from our state sales tax. Exemptions include:

1. sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc., are also exempt
2. sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold
3. intrastate transportation of sick, injured and deceased persons by ambulance or hearse
4. intrastate transportation of employees when the transportation is paid for by the employer
5. intrastate transportation of raw farm products to processing plants
6. interstate transportation of freight and passengers
7. sales of energy if the energy is consumed directly in manufacturing, processing or agriculture
8. sales of the services of professional engineers . . .
9. sales which are subject to a federal excise tax in excess of 20%
10. sales of tangible personal property which is subject to a state excise tax in excess of 5%
11. sales to the U.S. Government
12. sales made to the State of Wyoming or its political subdivisions
13. sales made to a religious or charitable organization
14. sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce
15. occasional sales made by religious or charitable institutions for fund raising purposes
16. sales which Wyoming is forbidden to tax, either by the State or by the laws or constitution of the United States
17. sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle or device for the administration thereof
18. leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits
19. wholesale sales
20. intrastate transportation of freight

Source: The Department of Revenue and Taxation, Sales and Use Tax Division
Bulletin, Fall 1980.

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

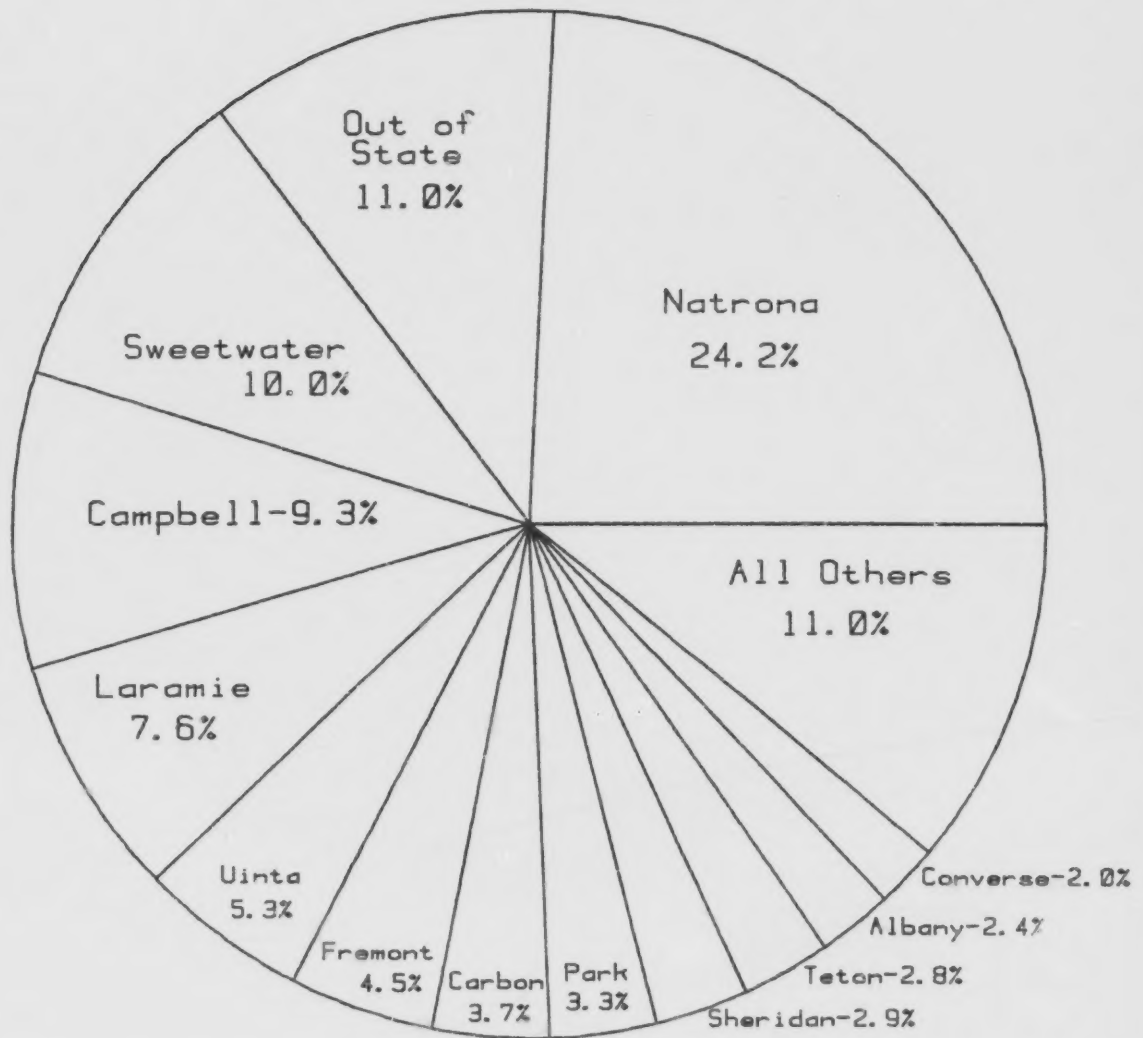
SALES TAXES

COUNTY	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
NATRONA	\$18,552,426.83	\$21,964,252.40	\$28,565,801.63	\$34,682,188.40	\$42,739,090.80	\$49,239,545.21	\$55,269,092.17
LARAMIE	7,330,200.57	8,156,073.98	10,529,759.41	13,546,907.89	15,115,737.50	16,336,864.11	17,297,464.11
SHERIDAN	2,081,505.06	3,149,555.35	3,793,739.96	4,756,405.26	5,990,859.85	6,608,294.73	6,600,659.34
SWEETWATER	7,917,064.21	9,131,366.33	11,287,957.97	13,369,179.93	17,643,075.60	22,263,584.02	22,904,133.14
ALBANY	2,737,724.21	3,084,406.22	3,628,509.88	4,197,458.24	4,509,619.67	4,845,757.64	5,480,726.96
CARBON	2,701,762.57	3,235,386.27	4,198,341.79	6,307,194.38	7,564,490.36	8,291,690.11	8,339,708.69
GOSHEN	1,370,767.62	1,397,085.62	1,533,031.48	1,797,282.37	1,962,816.69	2,083,071.25	2,059,921.56
PLATTE	866,100.58	1,177,624.21	1,728,255.90	2,260,267.58	2,384,548.15	2,232,658.68	1,676,648.94
BIG HORN	1,064,130.48	1,159,258.90	1,272,554.92	1,541,336.90	1,681,926.72	1,886,235.49	2,080,754.67
FREMONT	3,899,931.64	4,763,923.50	5,921,503.57	7,452,501.58	8,948,789.74	9,973,750.08	10,369,667.91
PARK	3,289,328.62	3,711,621.45	4,210,332.94	5,006,588.89	5,654,574.83	7,051,347.56	7,525,499.59
LINCOLN	918,223.50	1,176,491.44	1,327,532.77	1,576,765.23	2,188,359.04	3,117,725.90	3,955,501.00
CONVERSE	1,398,229.19	1,997,659.35	2,569,454.39	2,734,941.69	3,813,752.91	4,283,986.51	4,587,000.82
NIOBRARA	330,465.91	391,706.50	485,883.81	550,140.73	676,792.08	726,035.34	777,658.39
HOT SPRINGS	797,004.68	972,002.28	1,184,783.88	1,666,332.02	1,901,918.90	2,249,481.25	2,432,348.72
JOHNSON	929,031.91	887,576.13	1,016,794.59	1,200,684.60	1,588,676.30	1,836,867.81	2,233,946.99
CAMPBELL	4,582,072.07	6,266,819.10	9,263,277.94	10,139,377.56	12,916,676.31	18,093,813.83	21,293,487.26
CROOK	459,394.61	502,292.23	623,714.30	868,907.37	1,089,850.90	1,343,845.18	1,870,060.75
UINTA	982,367.13	1,523,454.62	2,101,363.59	2,900,088.19	4,520,531.06	7,781,707.88	12,145,831.87
WASHAKIE	1,490,717.58	1,665,527.46	1,882,382.43	2,370,988.77	2,707,998.21	3,076,236.85	2,910,948.48
WESTON	1,113,523.93	1,352,257.05	1,524,686.45	1,812,105.24	2,040,460.97	2,536,823.43	2,988,693.33
TELLUR	2,841,929.00	3,259,766.93	3,991,952.12	4,663,477.60	4,532,864.91	5,644,091.47	6,387,593.86
SUBLETTE	274,470.85	609,364.17	757,620.80	950,555.74	1,126,622.97	1,405,808.69	1,714,845.08
OUT OF ST	5,245,874.40	5,724,984.16	7,290,632.52	11,649,360.81	14,419,245.82	19,306,204.30	25,197,202.46

STATE OF WYOMING \$74,074,793.45 \$87,255,757.15 \$110,725,839.04 \$138,001,036.97 \$167,739,289.29 \$202,215,427.82 \$228,099,976.09

1 SALES ESTIMATES MAY BE OBTAINED BY DIVIDING EACH CELL BY THE APPROPRIATE TAX RATE

Sales Tax by County Fiscal Year 1982



SALES TAX COLLECTIONS
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

STATE OF WYOMING

YEAR	JULY SALES TAXES	AUGUST SALES TAXES	SEPTEMBER SALES TAXES	OCTOBER SALES TAXES	NOVEMBER SALES TAXES	DECEMBER SALES TAXES
1972	\$3,063,307.19	\$3,607,723.14	\$3,329,624.98	\$3,350,228.49	\$3,153,329.43	\$2,868,376.97
1973	3,655,007.31	4,173,834.32	3,851,199.77	3,949,144.04	3,682,265.83	3,299,512.97
1974	3,917,363.07	5,981,676.84	5,212,091.23	5,215,397.70	4,999,608.56	4,354,771.85
1975	6,483,141.54	6,696,405.18	6,814,167.35	6,922,848.70	6,194,671.99	5,814,671.99
1976	6,829,589.24	7,409,447.93	7,552,023.51	7,370,149.87	6,998,209.95	6,814,671.99
1977	7,748,874.18	9,365,107.24	9,158,016.74	8,467,036.63	8,424,771.85	9,175,392.08
1978	-	-	-	-	-	-
1979	-	-	-	13,056,787.32	12,775,884.57	15,363,523.95
1980	15,671,471.55	16,898,845.31	18,125,504.90	15,643,472.18	15,947,292.58	18,769,716.60
1981	20,738,117.59	20,483,874.69	21,017,123.88	18,100,536.85	19,684,126.17	22,224,952.75

- DATA NOT AVAILABLE.

SALES TAX COLLECTIONS
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

STATE OF WYOMING

YEAR	JANUARY SALES TAXES	FEBRUARY SALES TAXES	MARCH SALES TAXES	APRIL SALES TAXES	MAY SALES TAXES	JUNE SALES TAXES
1972	\$2,695,240.13	\$2,453,429.46	\$2,562,105.03	\$2,425,144.81	\$2,685,448.36	\$2,854,414.33
1973	3,172,307.22	3,157,041.10	2,840,700.20	2,870,254.96	3,046,770.59	3,350,612.71
1974	4,320,446.35	3,531,192.98	3,403,453.47	3,719,416.91	4,137,752.07	4,145,241.74
1975	5,504,679.99	5,062,042.87	4,894,856.33	4,805,168.79	5,813,067.28	4,597,495.16
1976	6,276,326.26	5,863,560.05	5,510,678.46	5,486,029.60	5,779,390.66	6,120,249.10
1977	7,283,082.81	6,801,308.04	6,941,357.14	6,829,769.43	7,874,928.68	8,667,435.65
1978	8,824,463.25	8,743,758.20	10,487,966.88	9,646,440.25	9,990,841.06	10,623,170.68
1979	-	-	-	-	-	-
1980	12,572,530.37	11,320,305.53	15,395,788.68	13,095,234.32	15,898,203.42	17,857,710.79
1981	14,636,345.49	16,034,123.53	16,300,808.33	16,989,101.93	16,158,522.08	20,981,994.95
1982	15,616,822.66	17,579,369.54	19,112,413.19	15,537,215.26	18,037,988.01	19,592,590.80

- DATA NOT AVAILABLE.

SALES TAX COLLECTIONS: INCREASES FY73 - FY82¹

	FY73	FY82	Average Annual Growth Rate FY73 - FY82	FY82 ² 1973 Dollars	Constant Average Annual Growth Rate FY73 - FY82
Albany	\$ 1,939,099	\$ 5,480,727	12.24%	\$ 2,489,023	2.81%
Big Horn	734,655	2,080,755	12.26	944,956	2.84
Campbell	2,064,714	21,293,487	29.60	9,670,245	18.72
Carbon	1,541,900	8,339,709	20.63	3,787,404	10.50
Converse	540,160	4,587,001	26.83	2,083,145	16.18
Crook	270,621	1,870,061	23.96	849,271	13.55
Fremont	2,401,577	10,369,648	17.65	4,709,282	7.77
Goshen	884,054	2,059,922	9.85	935,495	.63
Hot Springs	494,795	2,432,349	19.37	1,104,629	9.35
Johnson	494,443	2,233,947	18.24	1,014,527	8.31
Laramie	5,179,542	17,297,464	14.34	7,855,488	4.74
Lincoln	562,603	3,955,501	24.20	1,796,355	13.77
Natrona	7,664,291	55,269,692	24.55	25,100,233	14.09
Niobrara	223,577	777,658	14.86	353,166	5.21
Park	2,096,528	7,525,500	15.26	3,417,638	5.58
Platte	511,635	1,676,649	14.10	761,435	4.52
Sheridan	1,737,408	6,600,659	15.99	2,997,630	6.25
Sublette	349,789	1,714,845	19.32	778,781	9.30
Sweetwater	2,786,590	22,904,133	26.37	10,401,706	15.76
Teton	1,424,732	6,387,594	18.14	2,900,868	8.22
Uinta	554,090	12,145,832	40.92	5,515,920	29.09
Washakie	946,146	2,910,948	13.30	1,321,981	3.79
Weston	523,673	2,988,693	21.35	1,357,288	11.16
Out-of-State	1,884,258	25,197,202	33.39	11,443,082	22.19
State of Wyoming	\$37,810,279	\$228,099,976	22.10%	\$103,589,551	11.85%

1 Some counties have adopted a 1% additional tax, see Introduction for adoption date

2 FY82 collections deflated to 1973 dollars using the Consumer Price Index, July 1973 = 132.7, July 1982 = 292.2

SECTION III

SALES TAX COLLECTIONS

BY COUNTY, BY MAJOR INDUSTRIAL GROUP

SALES TAX COLLECTIONS 1/
 AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
 COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
 DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

STATE OF WYOMING

INDUSTRIAL SECTOR 2/	FISCAL 74 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$63,858.58	\$125,343.15	\$149,909.54	\$265,777.77	\$394,021.68	\$454,770.48	\$551,160.82
MINING	4,739,433.62	5,723,485.71	8,082,029.09	10,813,152.11	15,723,153.39	22,674,150.07	25,997,952.04
CONSTRUCTION	2,277,436.42	2,784,931.59	3,572,445.53	4,770,649.20	6,127,390.39	7,433,482.44	8,288,914.63
MANUFACTURING	3,024,908.59	2,537,244.27	3,493,605.74	4,585,209.01	6,389,279.24	8,588,467.36	13,097,059.43
TRANSPORTATION 3/	4,059,755.54	5,251,884.62	6,423,194.48	8,531,915.79	9,868,170.59	12,076,976.85	15,380,945.35
WHOLESALE TRADE	10,337,426.39	12,582,184.64	17,273,828.91	22,731,248.33	30,045,461.90	36,304,449.48	39,828,131.42
RETAIL TRADE 4/	33,092,458.45	38,726,761.16	47,293,264.04	58,286,352.67	67,741,693.33	77,729,130.10	92,708,509.56
FINANCE 5/	75,811.21	100,529.18	142,529.28	249,732.53	387,114.95	608,556.87	560,177.94
SERVICE	8,784,004.86	10,354,365.01	12,940,621.24	16,666,000.55	19,135,535.20	24,048,763.50	28,202,560.83
PUBLIC ADM	7,615,700.79	9,059,057.82	11,364,411.19	11,100,999.01	11,907,468.73	12,276,680.67	13,494,564.07
TOTAL	74,074,793.45	87,255,757.15	110,725,839.04	139,001,036.97	167,739,289.29	202,215,427.82	228,099,976.09

1 SALES ESTIMATES MAY BE OBTAINED BY DIVIDING EACH CELL BY TAX RATE

2 INDUSTRIES ARE CLASSIFIED ACCORDING TO 1967 SIC CODE

3 ALSO INCLUDES COMMUNICATIONS AND UTILITIES

4 SEE FOLLOWING SECTION FOR MORE EXTENSIVE REPORTING

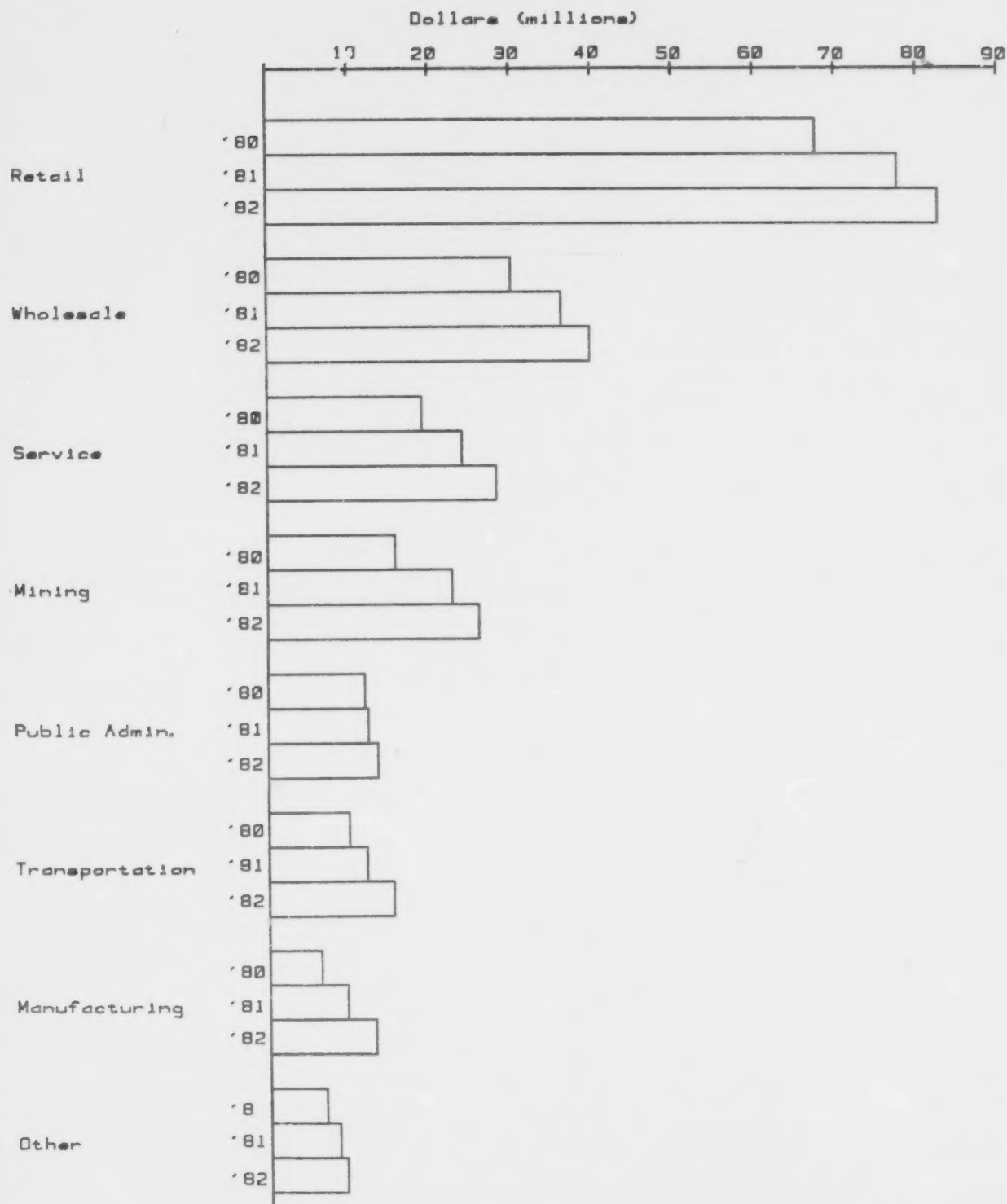
5 ALSO INCLUDES INSURANCE AND REAL ESTATE

- DATA NOT AVAILABLE

NOTE: SOME COUNTIES ADOPTED AN OPTIONAL 1% ADDITIONAL TAX, SEE INTRODUCTION FOR ADOPTION DATE

Sales Tax by Industry

Fiscal '80, '81, '82



SALES TAX COLLECTIONS 1/
 AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
 COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
 DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

ALBANY

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$707.75	\$2,139.56	\$1,571.89	\$6,117.81	\$8,844.20	\$7,192.00	\$4,863.51
MINING	9,920.26	17,293.82	25,718.13	23,725.14	32,226.58	29,875.37	23,190.39
CONSTRUCTION	65,530.97	63,476.35	77,293.32	103,692.26	87,109.32	124,882.40	332,715.67
MANUFACTURING	128,205.61	96,241.76	96,543.08	118,586.62	180,456.65	138,135.23	156,710.71
TRANSPORTATION 3/	179,177.25	218,041.51	221,464.07	298,922.85	298,171.67	367,763.84	461,847.02
WHOLESALE TRADE	60,730.29	74,090.20	91,631.80	145,895.95	272,606.23	234,129.44	315,209.60
RETAIL TRADE 4/	1,647,344.78	1,849,320.88	2,192,237.66	2,508,155.01	2,661,433.18	2,879,932.24	3,029,367.48
FINANCE 5/	1,244.90	-1,241.63	2,487.86	1,224.34	374.55	748.11	1,087.09
SERVICE	329,925.53	398,333.50	434,756.12	498,870.17	526,487.17	624,785.03	711,958.89
PUBLIC ADM	315,936.87	386,720.27	484,815.95	492,268.05	441,910.12	438,313.98	443,786.60
TOTAL	2,737,724.21	3,084,405.22	3,628,509.89	4,197,458.24	4,509,619.67	4,845,757.54	5,480,726.96

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

BIG HORN

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$1,237.63	\$2,983.61	\$9,982.74	\$15,072.87	\$16,508.84	\$22,597.13	\$24,736.71
MINING	18,807.66	25,685.37	42,210.71	55,714.48	80,839.04	91,191.59	60,740.76
CONSTRUCTION	14,603.70	19,247.17	15,076.13	21,477.78	24,994.83	29,940.76	41,983.09
MANUFACTURING	30,394.15	30,041.63	36,154.43	40,441.04	58,746.26	70,630.10	88,457.55
TRANSPORTATION 1/	159,468.59	202,858.43	213,802.74	271,462.71	325,801.59	392,072.50	508,833.32
WHOLESALE TRADE	29,626.52	36,697.66	42,492.52	69,617.12	89,177.74	67,988.91	69,462.16
RETAIL TRADE 4/	592,486.39	607,358.69	658,050.84	759,896.90	826,674.01	961,469.26	964,542.97
FINANCE 5/	442.35	396.23	413.77	888.79	1,186.91	1,799.09	1,964.16
SERVICE	63,448.62	73,854.97	79,204.45	93,204.25	78,135.36	91,532.15	111,616.37
PUBLIC ADM	153,604.87	160,145.14	176,166.59	213,560.96	179,862.14	177,014.00	208,417.58
TOTAL	1,064,130.48	1,159,258.90	1,272,554.92	1,541,336.90	1,681,926.72	1,886,235.49	2,080,754.67

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CAMPBELL

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$2,945.53	\$6,957.14	\$10,769.11	\$21,976.00	\$23,425.45	\$30,545.26	\$25,765.08
MINING	588,490.39	809,650.36	1,237,941.64	1,289,693.61	2,170,850.01	3,184,621.21	4,010,598.68
CONSTRUCTION	127,491.14	201,269.96	325,245.66	388,239.16	493,081.61	552,482.57	664,181.23
MANUFACTURING	85,302.32	211,962.82	236,922.59	212,800.28	318,736.02	530,307.57	721,352.59
TRANSPORTATION 3/	223,400.53	295,311.38	438,982.91	597,955.25	784,893.77	851,309.44	1,005,069.43
WHOLESALE TRADE	852,038.48	1,064,593.71	1,758,081.56	1,719,000.34	2,254,714.26	3,598,549.84	3,530,197.20
RETAIL TRADE 4/	1,498,483.85	2,209,980.16	3,187,387.35	3,680,822.24	4,405,609.02	5,923,073.00	7,135,829.11
FINANCE 5/	13,394.45	34,010.43	41,557.95	29,145.57	35,959.02	79,524.41	33,742.55
SERVICE	659,704.47	757,998.53	1,076,504.89	1,305,840.20	1,507,195.09	2,224,633.39	2,798,011.96
PUBLIC ADM	530,820.91	675,094.61	949,835.28	893,914.91	922,212.06	1,118,767.14	1,368,739.43
TOTAL	4,582,072.07	6,266,819.10	9,263,277.94	10,139,377.56	12,916,676.31	18,093,813.83	21,293,487.26

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CARBON

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$356.48	\$2,303.87	\$4,088.94	\$5,193.70	\$6,159.81	\$8,418.35	\$9,959.98
MINING	229,409.07	363,651.27	295,406.65	675,825.12	690,725.81	978,891.62	847,077.12
CONSTRUCTION	32,430.76	34,333.61	78,250.65	108,728.36	153,753.54	153,882.34	142,275.95
MANUFACTURING	39,878.18	65,874.25	97,717.77	152,981.90	189,198.56	246,428.22	196,520.24
TRANSPORTATION 3/	211,536.04	291,159.62	390,593.17	608,374.14	759,418.03	862,917.38	1,065,117.95
WHOLESALE TRADE	281,551.34	235,970.89	325,495.54	642,723.23	1,014,104.16	1,157,942.02	1,312,427.57
RETAIL TRADE 4/	1,167,035.74	1,402,017.55	1,914,941.16	2,688,589.61	3,223,793.43	3,359,074.13	3,313,298.52
FINANCE 5/	661.39	3,087.48	6,012.16	28,082.34	31,093.14	29,753.94	21,334.44
SERVICE	356,743.00	398,106.35	511,411.97	693,409.75	760,018.00	975,493.34	862,127.76
PUBLIC ADM	392,100.57	448,881.38	573,433.78	703,286.23	746,226.88	618,849.77	569,569.16
TOTAL	2,701,762.57	3,235,386.27	4,198,341.79	6,307,194.39	7,564,490.36	8,291,690.11	9,339,708.69

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CONVERSE

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$3,280.25	\$6,925.22	\$4,639.66	\$7,810.85	\$8,413.25	\$5,384.50	\$6,133.21
MINING	33,677.98	62,473.82	53,681.88	79,013.33	282,462.96	355,952.46	439,248.68
CONSTRUCTION	65,423.53	100,422.47	116,931.22	112,521.67	164,901.24	174,929.08	141,926.49
MANUFACTURING	9,354.96	19,632.17	37,825.05	41,691.93	53,941.97	41,970.81	99,120.34
TRANSPORTATION 1/	105,889.76	191,980.61	221,851.08	256,167.05	263,124.75	358,911.62	409,382.75
WHOLESALE TRADE	85,864.69	94,264.75	137,189.71	222,432.56	312,378.39	371,148.43	383,797.70
RETAIL TRADE 4/	710,923.46	1,029,972.20	1,333,090.64	1,675,372.29	1,913,728.04	2,095,750.56	2,026,938.14
FINANCE 5/	553.82	697.63	1,039.49	760.55	2,185.65	1,426.11	254.01
SERVICE	120,713.33	187,255.25	247,157.85	298,141.46	390,015.52	409,675.43	570,632.01
PUBLIC ADM	262,547.41	304,035.23	416,147.81	41,029.96	422,604.14	468,837.51	509,567.49
TOTAL	1,398,229.19	1,997,659.35	2,569,454.39	2,734,941.69	3,813,755.91	4,283,986.51	4,587,000.82

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CHECK	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
INDUSTRIAL SECTOR 2/	SALES TAXES	SALES TAXES	SALES TAXES	SALES TAXES	SALES TAXES	SALES TAXES	SALES TAXES
AGRICULTURE	\$1.25	\$657.55	\$1,769.98	\$2,105.64	\$4,983.35	\$4,499.55	\$4,917.84
MINING	17,951.63	21,571.68	49,212.82	137,113.38	179,933.90	298,222.69	685,400.64
CONSTRUCTION	11,788.10	15,847.56	15,473.16	34,674.65	49,332.36	84,209.59	112,545.87
MANUFACTURING	19,179.24	21,858.35	34,566.82	44,661.35	63,798.17	89,104.24	92,438.59
TRANSPORTATION 3/	43,498.48	53,135.19	74,832.40	108,810.66	156,590.87	211,620.18	253,597.14
WHOLESALE TRADE	26,815.46	13,779.25	14,964.04	13,691.79	33,563.60	58,412.68	71,342.48
RETAIL TRADE 4/	249,100.59	271,405.14	294,847.33	389,507.16	459,653.18	458,373.86	509,417.27
FINANCE 5/	225.06	150.64	72.72	134.75	6.79	5.96	2.62
SERVICE	37,544.57	32,078.82	32,576.50	44,545.66	51,720.11	40,328.48	55,875.70
PUBLIC ADM	62,226.53	72,108.05	99,396.53	94,662.33	92,268.57	80,767.95	85,522.60
TOTAL	459,394.61	502,592.23	623,714.30	868,907.37	1,089,850.90	1,343,845.18	1,870,060.75

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

FREMONT

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$2,782.83	\$2,456.38	\$6,991.85	\$8,993.50	\$10,325.68	\$17,687.96	\$16,537.34
MINING	165,169.26	273,564.61	460,163.91	735,098.20	1,016,475.48	1,418,577.09	1,465,663.60
CONSTRUCTION	111,512.94	147,613.56	187,901.74	229,674.61	259,150.82	366,346.70	312,506.92
MANUFACTURING	141,411.49	171,897.96	169,412.11	220,699.07	354,507.71	338,137.07	303,533.29
TRANSPORTATION 3/	279,516.04	349,689.18	465,234.81	648,511.76	756,579.16	946,896.66	1,012,219.49
WHOLESALE TRADE	197,427.09	217,314.25	252,412.34	419,618.07	677,231.19	763,214.06	907,306.35
RETAIL TRADE 4/	2,165,071.51	2,545,092.10	3,077,221.93	3,716,934.11	4,280,377.47	4,583,038.58	4,537,010.05
FINANCE 5/	1,292.08	-178.31	643.20	148.76	126.99	226.96	360.23
SERVICE	270,472.15	316,441.44	361,077.52	467,588.87	594,906.13	696,868.69	873,839.75
PUBLIC ADM	565,276.25	740,032.33	940,444.26	1,005,234.63	999,109.11	944,756.31	940,670.89
TOTAL	3,899,931.64	4,763,923.50	5,921,503.57	7,452,501.58	8,948,789.74	9,973,750.08	10,369,647.91

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

GOSHEN

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$4,245.53	\$5,100.01	\$5,621.89	\$12,195.19	\$7,821.96	\$6,031.96	\$6,961.72
MINING	958.35	839.04	489.43	292.42	356.81	330.20	513.88
CONSTRUCTION	34,522.89	34,611.69	32,444.19	34,043.34	57,908.85	69,408.71	41,785.01
MANUFACTURING	16,340.73	14,176.56	16,062.29	17,708.27	26,328.67	42,930.49	63,134.46
TRANSPORTATION 3/	62,655.95	74,560.09	88,465.08	98,810.24	105,460.91	120,057.31	137,459.61
WHOLESALE TRADE	29,506.28	29,350.92	35,328.29	58,925.81	65,288.41	60,971.96	61,811.16
RETAIL TRADE 4/	942,063.10	960,675.85	1,023,054.96	1,226,449.12	1,369,337.51	1,431,798.39	1,397,613.26
FINANCE 5/	65.30	44.30	2,552.41	2,526.02	13.86	415.61	770.47
SERVICE	98,899.33	95,585.73	105,113.74	120,666.62	136,232.34	138,639.02	153,381.44
PUBLIC ADM	191,610.16	192,141.43	223,899.20	225,665.34	225,067.37	212,587.61	196,490.55
TOTAL	1,370,767.62	1,397,085.62	1,533,031.48	1,797,287.37	1,982,816.69	2,083,071.25	2,059,921.56

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

HOT SPRINGS

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$109.07	\$38.51	\$0.00	\$0.00	\$0.00	\$0.00	\$64.41
MINING	69,559.04	66,057.61	69,410.09	95,481.89	132,365.61	203,735.33	221,380.28
CONSTRUCTION	23,224.00	29,206.82	27,448.68	38,184.25	51,129.41	55,644.50	66,721.85
MANUFACTURING	5,251.45	5,849.68	3,614.79	4,360.85	40,788.15	74,342.13	64,988.60
TRANSPORTATION 3/	140,126.86	191,503.56	183,200.64	214,274.03	243,013.85	271,070.93	369,797.84
WHOLESALE TRADE	85,079.33	93,078.04	172,575.94	433,634.62	494,770.10	565,077.44	607,074.46
RETAIL TRADE 4/	302,138.22	365,378.58	483,120.61	570,612.44	659,845.51	753,651.51	750,113.07
FINANCE 5/	882.07	971.65	1,551.76	1,850.22	1,501.00	1,562.07	1,310.94
SERVICE	62,486.20	82,474.02	108,750.81	141,848.11	141,823.35	187,899.06	199,662.03
PUBLIC ADM	108,148.44	137,443.81	135,110.56	166,085.61	136,681.92	136,498.28	151,235.24
TOTAL	797,004.68	972,002.28	1,184,783.88	1,666,332.02	1,901,918.90	2,249,481.25	2,432,348.72

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

JOHNSON

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$52.35	\$649.24	\$800.66	\$1,572.75	\$2,725.44	\$3,375.69	\$6,259.11
MINING	55,737.71	43,424.35	59,366.99	82,124.41	261,648.95	213,796.69	219,570.98
CONSTRUCTION	78,740.37	32,778.96	33,342.78	44,240.33	42,028.72	55,525.56	43,736.84
MANUFACTURING	81,786.81	62,069.58	33,596.49	35,545.73	41,335.67	45,738.34	72,273.84
TRANSPORTATION 3/	47,197.26	54,300.51	64,834.81	91,631.41	107,092.39	128,313.24	403,170.90
WHOLESALE TRADE	15,543.21	17,804.51	5,921.50	8,917.29	13,274.80	26,526.16	18,431.17
RETAIL TRADE 4/	400,181.03	421,653.60	538,798.77	617,666.07	821,875.19	1,012,426.48	1,067,628.40
FINANCE 5/	439.22	436.43	2,501.64	6,745.26	5,828.57	8,697.90	4,374.27
SERVICE	90,655.81	92,699.32	66,200.36	78,441.92	96,213.12	123,959.15	139,369.30
PUBLIC ADM	158,698.14	161,759.63	212,430.59	233,799.53	196,653.45	218,509.61	259,132.18
TOTAL	920,031.91	887,576.13	1,016,794.59	1,200,684.60	1,589,676.30	1,836,967.81	2,233,946.99

SALES TAX COLLECTIONS 1/
 AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
 COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
 DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

LARAMIE

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$5,283.51	\$10,334.97	\$9,898.29	\$15,404.58	\$12,321.89	\$10,167.68	\$13,562.59
MINING	4,426.11	12,629.69	84,195.80	68,042.96	106,178.54	69,310.01	45,040.80
CONSTRUCTION	277,011.77	344,795.89	480,754.54	623,217.14	713,767.99	761,510.16	591,198.79
MANUFACTURING	82,186.03	107,345.44	167,465.17	200,774.87	211,182.36	241,725.89	364,181.13
TRANSPORTATION 3/	435,522.28	510,828.74	658,653.24	881,875.57	989,416.04	1,142,202.35	1,376,547.70
WHOLESALE TRADE	480,670.86	492,334.66	651,547.53	848,942.60	894,870.36	934,914.61	1,105,033.94
RETAIL TRADE 4/	4,313,360.14	4,721,335.42	6,076,416.21	8,023,399.44	9,302,583.92	9,872,845.94	10,484,043.79
FINANCE 5/	7,666.89	14,392.86	9,723.83	15,008.25	33,424.57	84,360.42	37,060.19
SERVICE	745,981.32	822,278.03	1,047,936.17	1,312,910.78	1,498,748.54	1,719,044.32	1,953,923.12
PUBLIC ADM	978,097.66	1,119,798.28	1,343,169.63	1,557,331.70	1,353,243.29	1,500,882.73	1,426,872.06
TOTAL	7,330,206.57	8,156,073.98	10,529,759.41	13,546,907.89	15,115,737.50	16,336,864.11	17,297,464.11

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

LINCOLN

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$736.81	\$1,537.76	\$2,361.55	\$2,853.32	\$8,136.11	\$8,370.30	\$8,712.86
MINING	9,833.06	51,482.70	22,050.94	36,258.00	99,328.78	367,422.33	395,070.30
CONSTRUCTION	11,118.94	18,750.87	46,128.73	62,148.03	91,038.00	77,344.76	427,576.51
MANUFACTURING	49,558.42	60,113.45	58,119.32	100,967.48	131,989.25	213,615.34	287,456.92
TRANSPORTATION 3/	97,983.04	122,046.29	159,152.37	185,900.32	251,792.66	302,796.24	305,358.28
WHOLESALE TRADE	22,999.20	32,285.00	40,436.04	65,605.16	176,354.70	250,937.78	237,212.17
RETAIL TRADE 4/	504,437.36	603,023.59	667,836.40	775,614.48	1,029,117.85	1,374,440.12	1,682,286.39
FINANCE 5/	1,999.18	3,025.90	7,348.30	4,015.10	14,013.99	12,022.66	2,054.46
SERVICE	57,043.81	92,801.17	89,490.84	105,108.16	139,458.05	237,077.74	271,370.47
PUBLIC ADM	152,813.68	191,425.21	224,608.28	238,295.18	247,129.65	273,698.63	339,402.64
TOTAL	918,223.50	1,176,491.94	1,327,532.77	1,576,765.23	2,188,359.04	3,117,725.90	3,955,501.00

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

NATRONA

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$19,397.90	\$22,269.07	\$21,685.86	\$40,099.52	\$85,640.76	\$173,629.60	\$220,624.47
MINING	1,556,915.59	1,706,152.07	2,289,301.93	2,658,587.56	4,015,034.35	5,767,644.39	6,474,786.24
CONSTRUCTION	547,388.29	684,984.95	874,021.08	1,324,102.36	1,755,016.39	1,774,818.26	2,072,004.97
MANUFACTURING	576,812.49	557,786.82	743,936.55	1,113,297.02	2,096,200.32	2,414,202.04	3,833,844.34
TRANSPORTATION 3/	845,855.77	1,114,751.37	1,324,230.01	1,693,323.42	1,838,327.92	2,355,545.08	2,885,157.55
WHOLESALE TRADE	4,289,542.45	5,151,998.72	7,524,281.73	8,531,294.29	11,324,680.52	13,035,958.64	14,093,115.50
RETAIL TRADE 4/	7,044,454.12	8,300,357.31	9,975,762.19	12,278,167.21	13,908,220.52	14,715,693.91	15,497,588.73
FINANCE 5/	9,796.72	3,008.98	8,863.51	26,018.31	50,234.36	91,461.32	106,699.57
SERVICE	2,137,357.10	2,518,174.08	3,375,406.58	3,327,257.04	5,132,659.62	6,491,228.25	6,984,291.18
PUBLIC ADM	1,525,416.31	1,904,769.03	2,428,112.29	2,690,051.67	2,533,082.04	2,429,463.72	3,101,579.62
TOTAL	18,552,926.63	21,964,252.40	29,565,801.63	34,682,188.40	42,739,096.80	49,239,545.21	55,269,692.17

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

NICBRARA

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	-	\$187.88	\$559.15	\$602.55	\$1,601.61	\$2,012.03	\$854.71
MINING	\$957.21	1,391.61	1,832.89	3,386.81	9,544.70	21,472.75	3,427.28
CONSTRUCTION	15,599.48	17,333.78	20,460.53	16,566.42	25,020.07	21,325.00	18,401.98
MANUFACTURING	6,003.92	5,574.61	3,223.15	3,518.40	7,581.91	9,959.49	11,460.92
TRANSPORTATION 3/	22,977.58	32,815.80	47,826.75	59,849.34	70,129.26	92,332.05	122,928.67
WHOLESALE TRADE	5,039.26	4,653.63	24,248.08	6,900.00	23,857.20	16,991.50	21,534.48
RETAIL TRADE 4/	192,999.33	230,759.35	257,672.60	295,108.66	345,346.85	385,967.09	405,325.95
FINANCE 5/	86.13	82.34	42.09	24.13	37.02	1,213.88	321.50
SERVICE	34,318.46	38,111.33	54,902.09	70,121.47	105,165.99	86,857.12	90,432.41
PUBLIC ADM	52,504.54	60,797.17	75,116.48	94,062.95	89,507.47	97,904.03	102,970.49
TOTAL	330,485.91	391,706.50	485,883.81	550,140.73	676,792.08	726,035.84	777,658.39

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

PARK	INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
	AGRICULTURE	\$3,708.73	\$5,076.07	\$5,549.73	\$5,053.20	\$7,922.65	\$7,374.57	\$7,233.22
	MINING	139,538.59	163,027.93	236,206.87	283,264.21	392,820.00	549,547.44	550,628.51
	CONSTRUCTION	123,677.34	147,936.53	195,908.71	213,877.24	241,631.82	254,238.58	252,663.72
	MANUFACTURING	124,433.50	107,642.25	157,691.54	202,292.70	177,649.53	317,294.36	344,471.04
	TRANSPORTATION 3/	196,839.41	241,645.90	294,501.93	391,726.40	436,094.05	523,737.98	752,547.66
	WHOLESALE TRADE	240,356.24	299,391.89	307,984.48	434,544.91	624,552.73	848,797.54	560,959.09
	RETAIL TRADE 4/	1,576,921.37	1,728,126.44	1,895,573.30	2,187,437.82	2,570,202.20	3,332,297.18	3,724,546.51
	FINANCE 5/	3,673.36	6,787.49	6,873.24	15,242.06	23,024.51	21,956.81	32,182.13
	SERVICE	508,873.29	597,123.49	640,874.55	759,692.87	713,864.47	709,182.78	774,252.25
	PUBLIC ADM	371,306.79	414,863.96	469,168.59	513,457.48	466,812.87	486,920.32	526,015.46
	TOTAL	3,289,328.62	3,711,621.95	4,210,332.94	5,006,588.89	5,654,574.83	7,051,347.56	7,525,499.59

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

PLATTE

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$269.75	\$1,193.55	\$3,198.16	\$6,306.87	\$8,562.40	\$7,395.25	\$5,812.40
MINING	4,345.17	830.23	1,467.34	809.32	534.52	890.56	275.91
CONSTRUCTION	37,607.83	74,279.20	142,606.52	136,730.32	97,564.00	45,153.60	28,471.88
MANUFACTURING	6,024.44	19,172.82	11,477.58	12,395.31	9,593.60	15,762.94	21,140.71
TRANSPORTATION 3/	39,315.80	70,100.08	93,861.01	225,861.77	155,103.43	136,829.48	146,672.99
WHOLESALE TRADE	21,473.00	31,134.28	51,122.72	50,025.17	53,584.09	51,299.63	43,746.66
RETAIL TRADE 4/	533,625.31	728,444.14	1,062,438.76	1,357,334.65	1,573,822.50	1,504,578.33	1,082,687.05
FINANCE 5/	334.07	331.97	2,010.06	13,156.97	33,149.89	14,069.92	9,871.76
SERVICE	58,670.67	67,124.80	110,591.06	138,545.98	157,726.85	151,012.02	106,104.90
PUBLIC ADM	158,434.54	185,023.14	249,482.69	319,101.22	294,916.87	305,666.95	231,864.68
TOTAL	866,100.59	1,177,624.21	1,728,255.90	2,260,267.58	2,384,548.15	2,232,658.68	1,676,648.94

SALES TAX COLLECTIONS 1/
 AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
 COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
 DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SHERIDAN

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$6,395.92	\$7,547.83	\$7,092.24	\$7,868.54	\$11,410.72	\$21,080.44	\$27,597.87
MINING	9,546.21	33,725.23	18,709.52	18,998.61	50,807.81	52,696.54	41,244.67
CONSTRUCTION	74,630.74	84,724.36	125,346.36	158,684.25	185,320.60	169,512.99	188,244.91
MANUFACTURING	75,134.34	92,367.33	173,210.72	224,473.34	267,635.62	268,398.44	261,513.77
TRANSPORTATION 3/	170,369.79	194,468.24	231,960.50	327,010.92	449,522.63	439,388.40	414,876.50
WHOLESALE TRADE	110,265.42	135,914.48	157,429.84	230,228.72	344,968.58	368,065.92	375,577.00
RETAIL TRADE 4/	1,728,187.39	2,010,169.68	2,363,544.10	3,016,095.95	3,768,636.84	4,325,896.03	4,316,613.87
FINANCE 5/	4,639.68	3,585.51	3,982.29	9,402.79	5,936.26	5,414.70	4,482.81
SERVICE	184,939.12	203,380.63	246,949.97	316,272.40	393,271.00	408,052.56	451,494.38
PUBLIC ADM	317,396.45	378,672.06	465,514.42	447,369.84	513,289.79	439,788.71	519,013.56
TOTAL	2,691,505.06	3,144,555.35	3,793,739.96	4,756,405.26	5,990,859.85	6,608,294.73	6,600,659.34

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SUPLETTE

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$0.00	\$74.25	\$49.87	\$1,364.17	\$1,116.06	\$2,172.67	\$1,242.77
MINING	32,968.77	32,215.45	51,131.61	76,868.29	69,988.06	28,852.88	76,902.60
CONSTRUCTION	35,391.13	37,285.61	40,158.64	46,068.92	53,792.55	94,988.90	125,165.35
MANUFACTURING	2,393.29	3,076.45	3,957.83	8,107.39	9,023.29	12,544.98	60,529.54
TRANSPORTATION 3/	24,965.48	27,306.40	29,589.84	36,130.60	83,468.35	88,298.39	106,705.96
WHOLESALE TRADE	17,491.04	14,316.95	119,990.28	203,978.32	287,030.19	429,978.21	447,701.63
RETAIL TRADE 4/	325,005.45	355,155.85	322,750.57	360,425.33	423,851.15	514,870.15	593,418.09
FINANCE 5/	19.70	.00	14.95	25.85	368.08	1,683.30	1,528.27
SERVICE	46,313.89	45,765.76	57,907.39	64,989.81	71,755.04	91,312.29	119,741.44
PUBLIC ADM	89,432.10	94,167.44	132,069.82	152,597.06	126,230.20	140,506.92	181,909.43
TOTAL	574,470.85	609,364.17	757,620.80	950,555.74	1,126,622.97	1,405,808.69	1,714,845.08

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SWEETWATER

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$641.80	\$886.29	\$957.07	\$2,025.06	\$1,598.48	\$5,393.19	\$8,675.44
MINING	1,059,533.63	1,115,820.05	1,870,246.60	2,528,779.22	3,062,110.78	4,154,718.52	4,307,705.84
CONSTRUCTION	148,420.43	203,659.97	125,852.42	199,234.03	320,724.21	991,276.54	451,633.57
MANUFACTURING	158,817.74	177,607.30	241,792.09	255,610.31	363,060.57	483,709.05	507,258.90
TRANSPORTATION 3/	342,991.56	446,050.69	509,626.67	697,724.40	777,429.77	913,162.04	1,099,093.26
WHOLESALE TRADE	1,262,570.60	1,577,852.27	1,919,324.64	2,428,627.99	3,442,755.55	4,295,518.93	4,669,951.77
RETAIL TRADE 4/	3,258,997.06	3,665,291.10	4,223,652.68	5,109,018.38	6,254,136.93	7,424,764.62	7,923,185.20
FINANCE 5/	426.29	1,619.82	2,238.55	20,174.62	47,864.43	104,955.79	53,891.48
SERVICE	1,058,508.48	1,195,280.57	1,427,360.04	2,022,376.52	2,311,580.71	2,759,511.25	2,950,945.31
PUBLIC ADM	626,256.62	757,298.27	909,007.21	1,056,609.40	1,061,822.17	1,130,574.20	1,131,892.37
TOTAL	7,917,064.21	9,131,366.33	11,287,957.97	13,369,179.93	17,643,075.60	22,263,584.02	22,904,133.14

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

TEJON

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$0.00	\$1,167.00	\$431.33	\$359.75	\$39,641.07	\$16,825.89	\$80,182.84
MINING	2,390.70	6,611.80	14,595.43	4,460.11	4,973.10	5,066.76	4,647.67
CONSTRUCTION	53,192.17	79,649.98	107,499.83	126,272.97	167,190.90	199,461.04	191,522.11
MANUFACTURING	22,005.60	25,009.48	33,281.46	50,786.23	53,885.39	59,560.89	66,370.89
TRANSPORTATION 3/	120,090.92	139,047.36	153,223.62	206,395.27	242,255.78	331,215.43	401,464.96
WHOLESALE TRADE	21,081.69	17,753.66	39,381.35	41,501.14	49,855.27	54,887.20	59,578.78
RETAIL TRADE 4/	1,503,883.36	1,774,732.20	2,096,215.42	2,536,552.75	2,517,448.77	3,378,687.05	3,761,365.06
FINANCE 5/	1,329.00	694.28	125.56	12,463.20	11,896.55	17,554.02	41,944.00
SERVICE	979,406.58	1,059,677.09	1,359,347.36	1,496,126.46	1,256,055.50	1,376,782.03	1,569,152.74
PUBLIC ADM	139,558.99	156,434.09	189,850.76	189,559.72	190,662.58	204,051.17	211,364.81
TOTAL	2,841,929.00	3,259,766.93	3,991,952.12	4,663,477.60	4,532,964.91	5,644,091.47	6,387,593.86

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

UTAH

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$739.44	\$29,966.88	\$37,070.73	\$80,467.45	\$111,334.63	\$82,541.18	\$57,216.76
MINING	15,368.79	35,549.86	52,841.36	189,048.86	475,268.36	1,163,013.02	2,145,085.55
CONSTRUCTION	30,081.72	50,225.88	81,993.90	113,776.27	215,091.12	359,655.26	816,714.76
MANUFACTURING	20,158.85	1,252.91	1,158.58	17,672.93	9,939.59	436,885.40	1,271,675.84
TRANSPORTATION 3/	94,404.38	147,226.89	176,209.25	216,300.35	280,168.58	519,690.93	687,892.55
WHOLESALE TRADE	8,252.31	27,888.60	215,265.71	436,087.67	785,985.28	895,998.57	1,031,934.45
RETAIL TRADE 4/	537,223.30	831,896.49	993,580.89	1,199,786.24	1,707,322.17	2,704,094.65	3,766,186.01
FINANCE 5/	664.31	512.90	211.74	177.44	69.18	2,288.03	4,097.82
SERVICE	143,118.48	223,231.12	309,289.71	412,344.17	669,628.22	1,218,604.05	1,896,926.51
PUBLIC ADM	132,355.49	175,703.10	233,741.72	234,426.77	265,723.93	398,930.72	468,101.62
TOTAL	982,367.13	1,523,454.62	2,101,363.59	2,900,888.18	4,520,531.06	7,781,707.88	12,145,831.87

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

WASHAKIE

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$4,796.55	\$6,911.03	\$6,552.76	\$10,182.09	\$6,978.09	\$5,466.07	\$6,798.04
MINING	190,527.92	266,643.57	308,946.40	453,804.82	601,730.85	566,170.34	316,898.17
CONSTRUCTION	31,997.59	34,187.22	48,757.71	61,689.36	97,444.77	115,368.77	177,088.43
MANUFACTURING	18,755.95	16,618.79	8,646.86	12,429.34	23,116.24	28,976.36	28,982.27
TRANSPORTATION 3/	70,519.79	91,058.50	102,214.15	147,621.95	154,210.34	164,536.31	207,774.37
WHOLESALE TRADE	113,263.36	129,384.48	135,405.90	139,971.80	147,470.31	181,645.44	218,112.34
RETAIL TRADE 4/	732,372.58	796,076.92	875,770.67	1,077,976.69	1,248,802.92	1,510,470.52	1,15,830.49
FINANCE 5/	129.03	69.97	131.29	98.72	51.61	140.82	205.25
SERVICE	128,985.91	135,406.79	148,086.30	200,487.36	224,357.06	278,114.89	277,794.12
PUBLIC ADM	199,389.90	189,170.69	227,770.39	266,726.65	203,836.02	225,497.33	261,465.00
TOTAL	1,490,737.58	1,665,527.96	1,982,382.43	2,370,988.77	2,707,998.21	3,076,236.85	2,910,948.48

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

WESTON

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$19.05	\$1,426.01	\$2,358.79	\$4,476.90	\$1,838.95	\$2,053.45	\$2,160.85
MINING	170,030.82	201,398.63	263,518.03	247,907.01	379,350.67	544,478.76	711,229.89
CONSTRUCTION	20,911.17	18,218.76	13,979.87	14,480.56	33,917.73	38,279.54	37,556.58
MANUFACTURING	49,386.67	46,414.74	42,152.34	55,105.56	69,904.73	68,556.11	174,006.88
TRANSPORTATION 3/	59,114.28	71,910.36	93,404.70	131,626.71	194,611.84	239,637.32	265,437.99
WHOLESALE TRADE	66,375.19	76,650.10	87,674.48	88,874.63	102,851.11	188,168.10	217,674.78
RETAIL TRADE 4/	513,930.16	653,292.92	723,542.26	894,674.09	901,068.19	1,051,618.33	1,089,070.35
FINANCE 5/	37.99	49.20	32.45	285.11	11.54	8.44	8.53
SERVICE	92,110.03	110,422.82	121,954.17	150,772.89	157,290.12	225,469.30	241,566.87
PUBLIC ADM	141,708.57	172,583.51	206,069.36	223,901.78	199,616.09	178,554.08	249,980.61
TOTAL	1,113,523.93	1,352,257.05	1,554,686.45	1,912,105.24	2,040,460.97	2,536,823.43	2,988,693.33

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CUT OF ST

INDUSTRIAL SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
AGRICULTURE	\$6,159.95	\$6,563.47	\$6,908.29	\$7,685.42	\$7,721.28	\$4,554.89	\$4,287.09
MINING	353,769.71	411,774.95	574,382.22	1,068,864.35	1,618,597.71	2,637,665.45	2,951,633.60
CONSTRUCTION	305,159.42	310,090.44	301,679.16	558,324.92	746,479.54	863,296.83	1,010,292.15
MANUFACTURING	1,280,632.41	627,657.12	1,075,077.13	1,439,301.09	1,630,689.01	2,400,751.88	4,005,636.07
TRANSPORTATION 3/	87,278.70	120,187.92	185,488.73	135,648.77	145,492.95	376,671.75	991,991.46
WHOLESALE TRADE	2,013,862.09	2,713,681.74	3,162,642.89	5,490,209.15	6,579,537.03	7,847,526.57	9,669,038.98
RETAIL TRADE 4/	647,422.85	665,256.01	1,045,556.84	1,341,756.04	1,580,805.98	2,174,358.17	2,235,603.80
FINANCE 5/	25,808.16	28,013.11	42,099.46	62,133.34	88,694.48	137,266.60	200,629.39
SERVICE	525,781.71	841,759.40	902,770.80	1,546,437.73	2,021,227.84	2,864,112.11	4,138,089.92
PUBLIC ADM	-	-	-	-	-	-	-
TOTAL	5,245,874.90	5,724,994.14	7,296,602.52	11,649,360.81	14,419,245.82	19,306,204.30	25,197,202.46

SECTION IV

RETAIL SALES TAX COLLECTIONS
BY COUNTY, BY SUB-GROUP LEVEL

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

STATE OF WYOMING

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$4,135,947.59	\$5,071,584.14	\$6,450,833.05	\$8,206,580.91	\$8,920,406.29	\$9,471,625.05	\$9,325,824.09
GEN. MERCHANDISE	4,941,390.06	5,684,083.49	6,413,890.16	8,054,982.50	8,902,275.19	9,508,050.87	9,935,432.17
FOOD STORES	8,061,029.86	9,349,297.64	11,397,863.10	13,808,287.52	16,434,510.63	19,321,052.06	21,352,471.17
AUTO SERVICE	4,285,862.53	4,945,216.61	6,157,379.69	7,820,971.15	9,840,227.03	10,925,752.07	11,178,024.19
APPAREL	1,501,416.19	1,820,072.97	2,194,934.90	2,593,524.27	2,991,229.95	3,499,826.24	3,841,211.18
FURNITURE	1,559,204.17	1,911,382.58	2,422,492.13	2,949,510.88	3,338,090.77	3,657,440.26	3,773,741.12
RESTAURANTS	4,408,442.29	5,053,148.08	6,276,287.26	7,577,073.88	8,478,643.67	10,586,147.59	11,620,864.13
MISC. STORES	4,199,165.76	4,891,975.65	5,969,583.75	7,275,421.56	8,836,309.80	10,759,235.96	11,680,941.51
RETAIL TOTAL	33,092,458.45	38,726,761.16	47,283,264.04	58,286,352.67	67,741,693.33	77,729,130.10	82,708,509.56

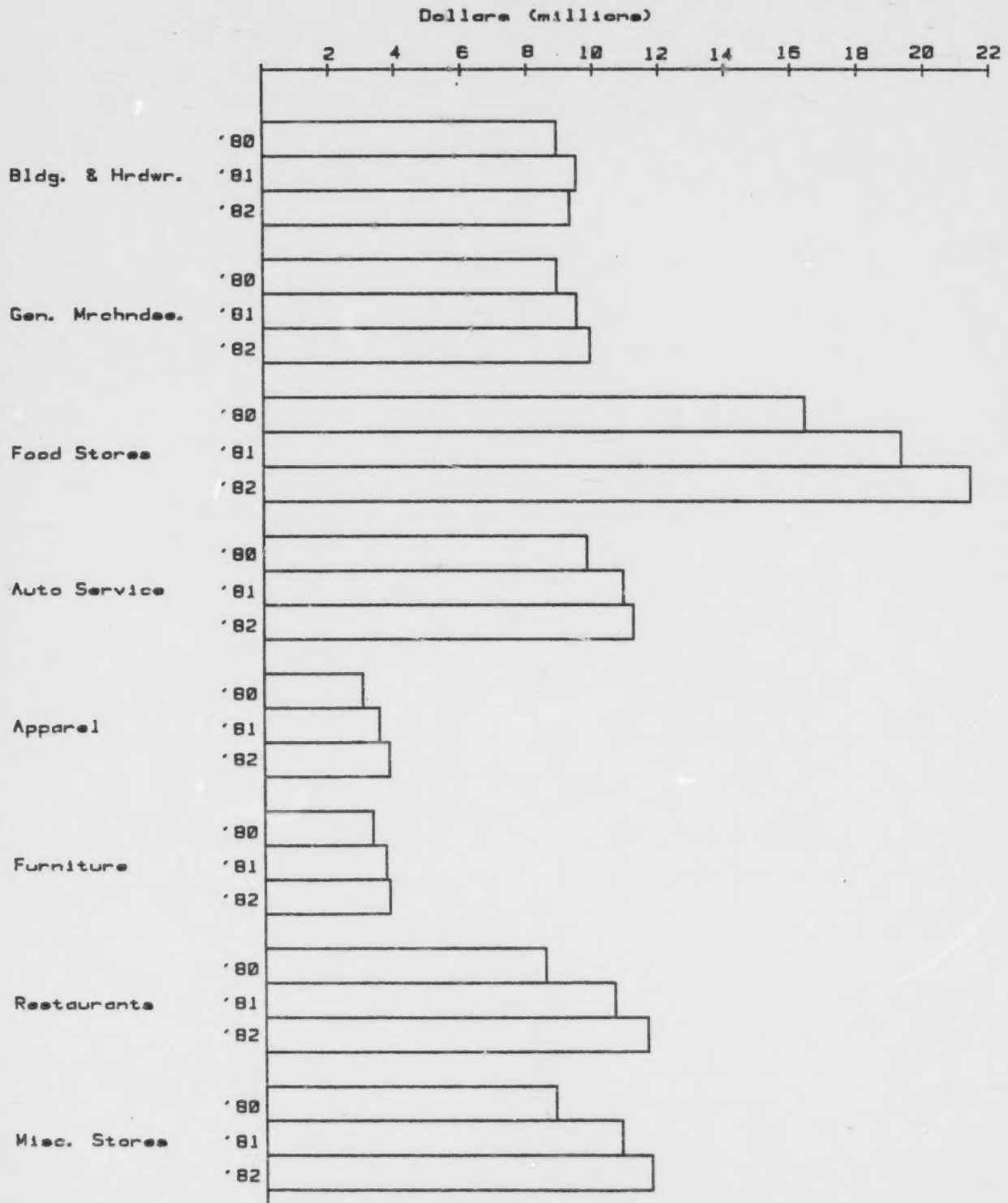
1 SALES ESTIMATES MAY BE OBTAINED BY DIVIDING EACH CELL BY TAX RATE

2 INDUSTRIES ARE CLASSIFIED ACCORDING TO 1967 SIC CODE

NOTE: SOME COUNTIES ADOPTED AN OPTIONAL 1% ADDITIONAL TAX SEE INTRODUCTION FOR ADOPTION DATE

Retail Sales Tax by Sector

Fiscal '80, '81, '82



RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

ALBANY

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$134,200.41	\$179,365.69	\$221,801.72	\$256,455.54	\$248,523.85	\$250,799.02	\$232,419.41
GEN. MERCHANDISE	130,093.25	147,972.49	156,202.90	172,328.92	169,609.84	167,842.24	158,869.91
FOOD STORES	454,126.17	491,125.52	620,206.35	707,161.54	793,072.72	869,020.17	964,773.52
AUTO SERVICE	123,100.64	141,662.55	197,286.79	274,556.88	298,699.15	328,220.60	327,148.85
APPAREL	96,226.05	108,993.50	127,204.95	138,464.26	156,833.20	177,970.47	194,258.33
FURNITURE	94,998.84	131,136.25	145,610.78	171,863.88	169,521.26	162,877.64	165,573.47
RESTAURANTS	271,393.21	297,717.60	337,430.59	359,900.40	385,188.70	461,820.60	502,408.20
MISC. STORES	343,206.21	351,347.28	386,493.58	427,423.59	439,984.46	461,381.50	483,915.79
RETAIL TOTAL	1,647,344.78	1,849,320.88	2,192,237.66	2,508,155.01	2,661,433.18	2,879,932.24	3,029,367.48

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

BIG HORN

RETAIL SALES SECTOR 27	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$126,359.40	\$108,649.20	\$109,564.73	\$142,257.51	\$143,655.74	\$154,370.12	\$126,384.28
GEN. MERCHANDISE	44,781.38	49,630.85	52,162.74	56,925.61	54,937.75	67,531.60	68,988.53
FOOD STORES	166,813.51	183,516.02	204,635.99	237,374.80	262,302.99	318,948.05	336,480.52
AUTO SERVICE	47,153.51	43,752.83	50,569.61	69,372.59	84,573.15	79,980.43	90,764.67
APPAREL	37,790.90	39,078.15	40,343.63	45,020.55	54,407.90	60,825.44	49,938.71
FURNITURE	30,020.09	28,563.55	32,649.27	31,036.21	30,666.92	33,428.89	32,243.46
RESTAURANTS	80,711.45	86,313.03	90,989.00	99,605.82	105,818.32	114,053.65	122,604.72
MISC. STORES	58,866.15	67,855.06	77,135.87	78,303.81	90,311.24	132,331.08	137,138.08
RETAIL TOTAL	592,496.39	607,358.69	658,050.84	759,896.90	826,674.01	961,469.26	964,542.97

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RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CAMPBELL

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$200,708.70	\$330,604.84	\$532,493.23	\$615,204.67	\$678,824.59	\$830,886.75	\$941,694.83
GEN. MERCHANDISE	127,482.95	181,303.38	245,912.04	362,442.72	465,330.39	554,344.70	607,984.94
FOOD STORES	341,893.80	553,032.60	822,516.69	927,452.94	1,074,439.75	1,461,993.33	1,769,134.58
AUTO SERVICE	277,093.63	343,216.79	428,657.11	568,626.95	653,984.49	842,795.43	1,182,625.24
APPAREL	76,596.51	106,350.22	156,898.42	177,961.36	204,639.88	242,204.80	306,613.57
FURNITURE	39,306.51	48,361.29	92,123.50	114,240.96	156,023.73	311,915.57	338,673.46
RESTAURANTS	187,246.17	281,598.93	374,514.93	375,334.47	479,541.08	756,361.23	907,565.91
MISC. STORES	248,155.58	365,512.11	534,271.43	539,558.17	692,825.11	922,571.19	1,081,536.58
RETAIL TOTAL	1,498,483.85	2,209,980.16	3,187,387.35	3,680,822.24	4,405,609.02	5,923,073.00	7,135,829.11

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CARBON

RETAIL SALES SECTOR 27	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$123,524.11	\$136,555.65	\$189,480.02	\$286,644.56	\$328,576.05	\$323,612.53	\$268,646.35
GEN. MERCHANDISE	117,605.75	150,555.92	187,243.32	281,870.52	303,500.31	332,829.82	318,295.08
FOOD STORES	324,291.88	380,252.30	502,896.39	716,019.60	864,768.03	1,002,307.25	1,088,522.76
AUTO SERVICE	219,851.59	250,579.30	329,852.30	364,936.70	523,024.79	519,223.74	529,290.75
APPAREL	63,853.72	76,266.88	115,540.39	152,879.49	172,327.37	181,699.11	164,560.57
FURNITURE	20,888.68	32,518.33	53,486.41	66,022.05	80,793.51	91,595.76	69,302.10
RESTAURANTS	136,659.85	176,060.41	273,774.60	419,899.99	438,826.07	391,500.48	367,846.08
MISC. STORES	160,360.16	199,228.76	262,667.73	400,316.70	511,977.30	516,305.44	506,834.83
RETAIL TOTAL	1,167,035.74	1,402,017.55	1,914,941.16	2,688,589.61	3,223,793.43	3,359,074.13	3,313,298.52

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CONVERSE

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLOG. & HARDWARE	\$158,090.02	\$228,636.75	\$299,430.69	\$382,722.46	\$380,143.95	\$329,898.78	\$280,679.36
GEN. MERCHANDISE	35,637.43	61,882.03	119,554.43	176,441.48	181,294.25	210,545.49	201,111.29
FOOD STORES	199,370.12	271,492.73	320,608.42	390,193.99	509,184.31	580,451.59	629,789.49
AUTO SERVICE	130,238.09	186,731.11	228,874.21	272,330.41	315,916.70	376,909.21	279,436.98
APPAREL	39,039.57	61,184.89	59,088.07	63,461.92	83,454.35	106,358.02	110,071.12
FURNITURE	7,142.74	13,172.71	18,579.91	29,125.75	52,375.09	47,935.57	48,794.94
RESTAURANTS	88,741.24	137,617.74	201,866.14	264,201.44	263,233.57	281,344.56	278,490.47
MISC. STORES	52,664.25	69,254.24	85,088.77	96,894.84	128,125.82	162,307.34	198,564.49
RETAIL TOTAL	710,923.46	1,029,972.20	1,333,090.64	1,675,372.29	1,913,728.04	2,095,750.56	2,026,938.14

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CROOK

RETAIL SALES SECTOR 27	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$33,848.17	\$26,743.35	\$18,148.16	\$25,375.76	\$29,519.07	\$27,529.31	\$42,967.12
GEN. MERCHANDISE	17,352.29	18,902.79	22,386.99	24,395.89	31,576.80	26,814.11	41,750.56
FOOD STORES	44,862.17	50,794.29	62,295.41	78,108.55	111,480.72	125,766.75	124,085.19
AUTO SERVICE	65,534.40	76,266.06	82,274.34	131,167.62	142,186.86	132,943.89	150,669.63
APPAREL	4,709.01	4,766.85	4,975.68	5,903.27	7,526.31	8,698.65	7,641.21
FURNITURE	3,513.13	2,465.72	2,372.98	3,554.06	3,706.27	3,112.41	3,033.68
RESTAURANTS	53,098.48	58,254.79	56,638.92	64,517.41	70,683.75	73,205.52	72,976.16
MISC. STORES	25,182.94	33,211.29	45,756.85	55,484.60	61,973.40	60,303.22	65,293.72
RETAIL TOTAL	248,100.59	271,405.14	294,849.33	388,507.16	458,653.18	458,373.86	508,417.27

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

FREMONT

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$367,485.86	\$413,400.78	\$476,624.14	\$582,356.24	\$704,572.58	\$691,336.19	\$610,722.95
GEN. MERCHANDISE	255,650.23	353,434.05	435,969.39	560,439.04	613,579.27	628,133.41	605,053.81
FOOD STORES	561,095.88	642,573.88	789,380.67	918,572.57	1,105,657.57	1,184,761.96	1,234,501.28
AUTO SERVICE	259,455.34	322,396.35	413,239.92	477,004.88	509,773.07	527,086.51	512,860.94
APPAREL	81,605.75	109,043.33	115,920.11	137,123.28	170,357.44	183,060.13	177,677.13
FURNITURE	72,415.87	88,955.62	110,126.58	135,139.26	146,693.81	164,675.79	181,792.95
RESTAURANTS	256,372.93	287,850.79	329,517.61	408,011.14	459,422.61	523,657.63	501,838.73
MISC. STORES	310,989.65	327,437.30	406,443.41	498,287.70	570,321.12	680,326.96	712,562.26
RETAIL TOTAL	2,165,071.51	2,545,092.10	3,077,221.83	3,716,934.11	4,280,377.47	4,583,038.58	4,537,010.05

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

GOSHEN

RETAIL SALES SECTOR 27	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$325,864.03	\$297,493.66	\$316,378.37	\$404,712.64	\$407,110.37	\$454,843.49	\$394,903.27
GEN. MERCHANDISE	74,615.77	105,463.63	114,382.93	135,572.23	146,091.95	159,512.37	164,362.98
FOOD STORES	223,664.28	237,957.71	252,464.70	286,831.72	331,620.07	342,493.56	362,944.86
AUTO SERVICE	79,898.89	79,295.83	79,723.36	104,085.75	106,899.03	110,243.20	105,980.87
APPAREL	41,125.81	47,527.19	45,272.44	49,014.55	57,597.75	64,609.79	66,024.33
FURNITURE	11,271.19	17,689.62	19,961.17	25,825.66	28,430.42	22,204.41	18,703.05
RESTAURANTS	83,000.51	80,911.12	82,513.22	83,254.50	93,804.26	92,653.54	100,769.37
MISC. STORES	102,622.62	94,337.09	112,358.77	137,152.07	186,783.66	185,238.03	183,924.53
RETAIL TOTAL	942,063.10	960,675.85	1,023,054.96	1,226,449.12	1,358,337.51	1,431,798.39	1,397,613.26

RETAIL SALES TAX COLLECTIONS 1/
 AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
 COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
 DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

HOT SPRINGS

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$37,239.21	\$48,261.45	\$55,884.19	\$60,898.42	\$80,745.70	\$79,179.53	\$75,229.04
GEN. MERCHANDISE	26,387.39	31,437.03	39,294.70	49,117.57	55,503.93	59,322.62	64,023.46
FOOD STORES	100,168.19	122,111.08	162,422.31	192,638.31	208,362.69	250,515.44	256,118.60
AUTO SERVICE	31,138.35	36,376.98	60,776.58	75,871.09	103,423.71	137,575.66	117,772.07
APPAREL	16,095.11	19,275.16	23,099.40	27,233.04	35,584.54	41,352.18	43,627.59
FURNITURE	14,435.88	17,214.96	22,306.24	25,112.95	24,962.91	23,084.32	18,818.15
RESTAURANTS	38,483.24	46,778.82	65,580.22	73,480.17	73,647.33	73,858.64	78,775.88
MISC. STORES	38,190.85	43,923.10	53,756.97	66,260.89	77,614.70	88,763.12	95,748.28
RETAIL TOTAL	302,138.22	365,378.58	483,120.61	570,612.44	659,845.51	753,651.51	750,113.07

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

JOHNSON

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$44,914.62	\$50,628.58	\$63,731.73	\$68,824.25	\$99,489.80	\$99,495.64	\$112,710.12
GEN. MERCHANDISE	28,256.80	26,245.35	33,853.75	31,079.41	39,668.70	48,202.09	61,794.89
FOOD STORES	112,838.87	119,233.33	135,630.51	162,629.56	201,322.45	279,122.67	289,230.24
AUTO SERVICE	68,226.20	62,884.23	77,984.10	107,582.66	138,093.08	150,582.18	138,100.35
APPAREL	21,217.75	23,580.75	27,328.25	31,822.49	42,669.41	51,755.79	55,169.63
FURNITURE	7,442.26	10,233.49	13,176.77	11,319.85	20,983.94	20,093.51	16,380.10
RESTAURANTS	66,987.74	70,285.65	116,190.26	127,817.96	154,886.30	219,743.66	238,286.11
MISC. STORES	50,296.79	58,562.22	70,903.40	76,589.89	124,761.51	143,430.94	155,956.96
RETAIL TOTAL	400,181.03	421,653.60	538,798.77	617,666.07	821,875.19	1,012,426.48	1,067,628.40

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

LARAMIE

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$319,947.14	\$395,663.08	\$600,322.14	\$767,924.44	\$713,587.82	\$766,123.58	\$1,041,653.64
GEN. MERCHANDISE	893,519.19	910,328.78	999,782.26	1,440,223.41	1,642,514.30	1,627,375.08	1,682,805.04
FOOD STORES	981,685.80	1,048,816.75	1,420,939.67	1,823,967.55	2,116,004.48	2,419,614.63	2,498,709.71
AUTO SERVICE	544,493.76	620,603.06	812,146.15	1,109,128.04	1,690,273.91	1,534,470.05	1,305,974.41
APPAREL	285,181.17	317,382.39	402,814.01	499,635.07	542,161.12	631,313.39	788,958.52
FURNITURE	249,122.44	276,167.79	385,305.81	463,188.21	480,285.38	490,759.15	452,799.12
RESTAURANTS	613,973.63	679,080.86	893,461.79	1,193,709.20	1,283,910.97	1,441,453.27	1,623,436.14
MISC. STORES	425,437.01	473,292.71	561,644.38	725,623.52	833,845.94	961,736.79	1,089,707.21
RETAIL TOTAL	4,313,360.14	4,721,335.42	6,076,416.21	8,023,399.44	9,302,583.92	9,872,845.94	10,484,043.79

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

LINCOLN

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$79,289.24	\$103,450.63	\$116,622.10	\$126,646.78	\$155,626.02	\$190,674.45	\$202,957.45
GEN. MERCHANDISE	67,200.47	69,951.17	78,428.58	87,516.03	107,653.47	141,703.44	136,700.90
FOOD STORES	149,348.16	182,127.15	178,208.86	200,696.00	306,817.80	394,574.91	481,954.25
AUTO SERVICE	58,196.62	62,852.88	71,643.51	98,785.21	118,010.48	187,723.50	234,889.83
APPAREL	12,723.67	15,026.16	20,341.52	26,328.56	39,447.48	50,959.98	61,984.24
FURNITURE	5,862.22	14,303.66	18,638.29	25,972.06	23,547.31	20,064.82	19,667.00
RESTAURANTS	70,645.61	92,205.76	113,916.58	134,013.91	162,269.41	245,969.93	378,969.16
MISC. STORES	61,171.37	63,106.18	70,036.96	75,655.93	115,745.88	142,769.09	165,163.56
RETAIL TOTAL	504,437.36	603,023.59	667,836.40	775,614.48	1,029,117.85	1,374,440.12	1,682,286.39

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

NATRONA

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$610,107.10	\$893,183.04	\$1,216,326.74	\$1,751,685.96	\$2,002,109.40	\$1,865,376.88	\$1,568,149.98
GEN. MERCHANDISE	1,302,511.47	1,437,725.81	1,558,768.07	1,836,124.42	1,962,814.83	1,902,079.87	1,968,583.62
FOOD STORES	1,688,603.48	1,928,153.99	2,298,300.08	2,687,046.21	3,092,046.34	3,587,234.50	4,002,567.65
AUTO SERVICE	1,066,354.84	1,255,285.89	1,456,900.39	1,862,418.48	2,134,839.65	2,138,584.22	2,220,694.24
APPAREL	353,256.12	407,729.23	487,770.59	535,457.49	613,845.25	704,335.27	740,008.28
FURNITURE	506,650.11	595,328.23	778,913.69	950,402.16	1,062,917.35	1,030,330.27	1,110,278.99
RESTAURANTS	818,261.31	946,154.66	1,150,785.32	1,384,177.27	1,481,552.55	1,771,729.97	1,951,132.22
MISC. STORES	698,709.69	836,796.46	1,028,197.31	1,270,855.22	1,558,095.15	1,716,022.93	1,936,173.75
RETAIL TOTAL	7,044,454.12	8,300,357.31	9,975,962.19	12,278,167.21	13,908,220.52	14,715,693.91	15,497,588.73

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

NIOBRARA

RETAIL SALES SECTOR 27	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLOG. & HARDWARE	\$24,552.17	\$34,877.17	\$27,402.05	\$27,558.02	\$29,491.07	\$15,718.33	\$14,647.63
GEN. MERCHANDISE	11,771.74	13,674.43	17,439.73	21,298.01	24,767.93	24,116.78	22,909.40
FOOD STORES	52,732.27	68,150.58	83,927.96	98,573.83	111,479.27	116,406.43	121,123.47
AUTO SERVICE	13,470.54	16,925.32	20,561.88	24,933.62	25,046.06	29,604.06	40,009.37
APPAREL	12,463.12	14,052.26	15,573.12	16,300.24	18,034.90	20,454.27	19,425.17
FURNITURE	708.54	1,748.26	2,547.37	2,331.78	3,746.94	8,316.35	20,991.01
RESTAURANTS	33,582.85	39,493.41	43,862.40	51,269.59	55,976.83	72,316.89	88,725.42
MISC. STORES	43,718.10	41,836.92	46,358.09	52,843.57	76,803.85	99,033.98	77,494.48
RETAIL TOTAL	192,999.33	230,758.35	257,672.60	295,108.66	345,346.85	385,967.09	405,325.95

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

PAK	RETAIL SALES SECTOR 27	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
	BLDG. & HARDWARE	\$271,442.46	\$269,669.85	\$283,542.89	\$314,061.22	\$388,373.77	\$411,623.50	\$387,807.18
	GEN. MERCHANDISE	310,936.07	324,412.52	334,417.10	386,665.40	409,189.37	455,985.96	558,969.05
	FOOD STORES	373,063.26	411,822.48	461,901.39	547,553.11	584,044.86	669,162.37	737,720.18
	AUTO SERVICE	114,693.71	128,420.60	145,490.78	188,969.99	254,537.27	327,030.00	470,969.20
	APPAREL	47,578.20	79,654.68	90,851.59	107,961.83	117,143.21	127,510.39	121,012.24
	FURNITURE	51,638.14	63,486.73	62,038.54	73,509.01	99,012.73	115,926.32	110,195.76
	RESTAURANTS	159,401.72	180,361.34	198,394.61	233,682.45	322,842.82	760,894.45	844,451.19
	MISC. STORES	248,167.81	270,298.24	318,936.40	335,034.81	395,058.17	464,164.19	493,421.71
	RETAIL TOTAL	1,576,921.37	1,728,126.44	1,895,573.30	2,187,437.82	2,570,202.20	3,332,297.18	3,724,546.51

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

PLATTE

RETAIL SALES SECTOR 27	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLOG. & HARDWARE	\$144,058.21	\$190,043.54	\$249,733.90	\$322,610.52	\$353,457.52	\$336,100.15	\$203,017.26
GEN. MERCHANDISE	39,456.78	50,823.52	71,514.73	113,371.85	128,105.61	124,447.50	86,253.83
FOOD STORES	140,298.72	178,888.02	273,310.80	332,719.57	437,431.34	424,820.67	336,658.14
AUTO SERVICE	42,363.08	88,755.58	147,609.86	187,481.96	139,511.34	118,539.41	84,655.03
APPAREL	13,608.00	21,964.89	33,333.29	39,261.61	47,051.87	49,968.76	35,813.23
FURNITURE	11,301.76	18,361.89	25,736.23	41,502.04	40,925.47	44,364.90	35,606.55
RESTAURANTS	83,050.56	103,263.19	162,747.00	193,744.72	235,521.46	231,531.90	169,679.16
MISC. STORES	65,488.20	76,343.51	98,452.95	126,642.38	191,817.89	174,805.04	131,003.85
RETAIL TOTAL	539,625.31	728,444.14	1,062,438.76	1,357,334.65	1,573,822.50	1,504,578.33	1,082,687.05

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SHERIDAN

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$236,254.59	\$287,580.41	\$341,657.65	\$462,505.14	\$442,494.65	\$429,161.34	\$471,194.10
GEN. MERCHANDISE	279,825.98	370,722.92	408,303.05	527,247.09	624,674.31	828,967.15	665,248.29
FOOD STORES	402,982.75	454,015.21	532,088.33	704,873.61	932,785.97	1,127,656.86	1,171,600.99
AUTO SERVICE	191,391.63	208,583.25	272,447.12	331,099.84	487,187.14	510,451.86	499,318.21
APPAREL	65,561.57	67,253.10	80,215.25	99,397.90	120,057.08	124,524.46	132,977.41
FURNITURE	79,660.94	109,653.10	135,899.90	168,056.39	190,866.16	241,716.33	248,549.90
RESTAURANTS	230,260.20	250,467.45	303,205.17	385,194.00	529,785.40	567,479.51	619,462.92
MISC. STORES	242,249.73	261,894.24	289,727.63	337,721.98	440,786.13	495,938.52	508,262.05
RETAIL TOTAL	1,728,187.39	2,010,169.68	2,363,544.10	3,016,095.95	3,768,636.84	4,325,896.03	4,316,613.87

RETAIL SALES TAX COLLECTIONS 1/
 AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
 COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
 DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SUBLETTE

RETAIL SALES SECTOR 27	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLOG. & HARDWARE	\$40,835.92	\$40,252.66	\$41,063.78	\$59,924.41	\$80,081.84	\$87,777.08	\$85,416.01
GEN. MERCHANDISE	13,493.84	57,055.87	61,095.74	71,922.49	48,682.50	7,742.87	14,552.17
FOOD STORES	75,838.08	42,993.60	49,256.67	60,032.80	107,374.36	176,971.26	208,185.53
AUTO SERVICE	97,754.18	109,813.98	47,534.08	40,830.47	38,891.43	48,868.88	74,764.68
APPAREL	4,600.13	4,815.71	5,795.99	3,340.26	7,486.58	24,375.46	22,614.20
FURNITURE	12,828.56	13,812.62	15,133.17	18,885.20	22,197.14	28,092.96	29,084.57
RESTAURANTS	41,170.48	47,240.14	60,569.02	63,687.31	75,265.53	89,343.16	102,362.24
MISC. STORES	38,484.26	39,171.27	42,302.12	41,802.39	43,871.77	51,698.48	56,438.69
RETAIL TOTAL	325,005.45	355,155.85	322,750.57	360,425.33	423,851.15	514,870.15	593,418.09

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SWEETWATER

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$213,940.41	\$280,000.63	\$261,711.56	\$324,129.53	\$386,932.46	\$486,853.62	\$455,205.99
GEN. MERCHANDISE	621,924.55	665,182.16	695,812.13	756,432.24	921,073.92	961,135.94	1,134,396.57
FOOD STORES	934,177.51	1,076,740.67	1,162,089.35	1,416,704.55	1,765,617.23	2,021,967.28	2,308,428.50
AUTO SERVICE	440,044.87	410,406.62	604,747.30	719,281.78	934,818.50	1,094,151.03	975,927.32
APPAREL	117,536.69	162,112.65	197,086.83	256,985.58	298,348.65	367,650.83	408,903.47
FURNITURE	160,827.31	213,765.81	223,156.25	263,883.84	309,515.98	328,609.81	317,109.42
RESTAURANTS	449,211.88	473,091.51	571,013.90	670,811.91	760,620.93	939,281.41	974,181.94
MISC. STORES	321,233.84	383,991.05	508,035.36	700,788.95	877,209.26	1,225,114.70	1,349,031.99
RETAIL TOTAL	3,258,897.06	3,665,291.10	4,223,652.68	5,109,018.38	6,254,136.93	7,424,764.62	7,923,185.20

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

TETON

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLOG. & HARDWARE	\$115,642.25	\$190,399.78	\$245,702.36	\$283,387.99	\$261,314.71	\$326,867.54	\$366,623.31
GEN. MERCHANDISE	220,570.59	257,479.16	309,282.56	377,457.60	340,569.67	387,252.06	438,584.61
FOOD STORES	237,490.48	274,885.12	339,773.78	421,979.85	468,483.74	618,434.92	707,074.57
AUTO SERVICE	92,100.25	102,167.88	118,427.43	138,352.18	149,181.38	156,713.83	185,664.21
APPAREL	27,687.93	36,327.92	53,051.14	81,354.17	85,698.71	115,767.51	124,806.11
FURNITURE	78,390.74	94,718.26	85,898.11	96,387.77	130,671.21	135,098.79	137,705.96
RESTAURANTS	398,856.67	403,821.67	499,288.42	599,539.34	568,156.04	869,404.24	904,594.59
MISC. STORES	333,144.45	414,932.41	444,791.62	538,093.85	513,373.11	769,148.16	896,311.70
RETAIL TOTAL	1,503,883.36	1,774,732.20	2,096,215.42	2,536,552.75	2,517,448.77	3,378,687.05	3,761,365.06

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

UINTA

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$45,550.45	\$64,875.69	\$79,231.06	\$84,993.18	\$129,049.72	\$269,390.72	\$407,639.13
GEN. MERCHANDISE	73,206.76	109,676.56	128,909.04	161,694.62	184,453.05	224,839.08	275,645.14
FOOD STORES	158,367.95	236,600.07	271,011.82	349,320.17	449,766.36	636,093.46	962,559.42
AUTO SERVICE	87,509.57	147,058.82	189,980.08	219,343.83	424,394.80	742,069.51	983,300.60
APPAREL	21,231.41	28,446.52	20,878.92	22,539.44	29,131.08	71,414.71	119,470.52
FURNITURE	290.66	440.49	968.16	3,134.94	4,649.32	23,331.36	35,495.01
RESTAURANTS	101,972.74	140,481.87	164,607.03	175,971.41	233,225.37	373,490.48	530,062.34
MISC. STORES	49,093.76	104,316.46	137,994.78	182,788.65	252,652.47	363,465.33	452,013.85
RETAIL TOTAL	537,223.30	831,896.48	993,580.89	1,199,786.24	1,707,322.17	2,704,094.65	3,766,186.01

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

WASHAKIE

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLOG. & HARDWARE	\$185,896.57	\$173,054.97	\$190,836.03	\$250,938.59	\$273,711.07	\$325,916.84	\$287,987.52
GEN. MERCHANDISE	106,410.37	125,295.89	146,063.02	170,193.04	165,575.81	195,815.33	206,005.88
FOOD STORES	152,109.72	176,220.03	206,431.73	245,493.27	258,230.13	319,709.89	329,443.53
AUTO SERVICE	77,280.11	84,049.71	86,759.09	137,825.27	214,904.55	282,632.36	181,262.41
APPAREL	41,898.07	45,539.29	41,217.49	40,690.86	43,555.33	49,397.14	52,500.92
FURNITURE	25,802.56	22,743.06	22,166.26	27,190.80	42,695.03	76,337.83	73,723.73
RESTAURANTS	71,553.84	78,281.37	86,130.61	98,300.89	120,183.29	94,485.88	99,160.13
MISC. STORES	71,421.34	90,892.60	96,166.44	107,343.96	129,947.71	166,135.25	185,746.37
RETAIL TOTAL	732,372.58	796,076.92	875,770.67	1,077,976.68	1,248,802.92	1,510,430.52	1,415,830.49

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
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DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

WESTON

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLOG. & HARDWARE	\$59,451.39	\$71,604.26	\$73,015.87	\$94,741.07	\$103,337.38	\$107,043.61	\$86,266.66
GEN. MERCHANDISE	72,586.18	105,975.07	100,668.46	120,862.29	109,130.24	128,245.49	138,501.22
FOOD STORES	157,301.78	188,412.92	213,217.07	256,642.45	286,799.14	316,745.82	340,563.30
AUTO SERVICE	70,558.89	86,141.93	123,597.61	174,958.78	151,745.35	173,007.38	202,043.03
APPAREL	15,079.18	19,513.37	22,298.51	24,563.31	30,021.69	24,318.30	23,015.53
FURNITURE	8,452.88	10,924.62	9,185.30	12,396.81	13,592.23	19,662.39	23,934.18
RESTAURANTS	68,161.65	88,859.11	94,289.85	101,780.98	97,446.62	119,105.60	117,180.07
MISC. STORES	62,238.21	81,851.64	87,269.59	108,728.40	108,995.54	163,489.74	157,566.36
RETAIL TOTAL	513,830.16	653,282.92	723,542.26	894,674.09	901,068.19	1,051,618.33	1,089,070.35

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

OUT OF ST

RETAIL SALES SECTOR 2/	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES
BLDG. & HARDWARE	\$236,745.16	\$256,588.48	\$440,127.94	\$510,022.01	\$499,677.16	\$611,046.05	\$660,901.50
GEN. MERCHANDISE	70,112.83	58,952.11	96,442.50	133,360.62	171,976.99	243,265.87	314,041.00
FOOD STORES	27,905.03	29,381.59	34,348.15	45,700.97	55,418.11	76,278.29	90,300.89
AUTO SERVICE	87,959.84	80,989.06	110,296.09	142,026.17	200,311.14	376,345.13	283,901.30
APPAREL	4,750.75	4,187.88	8,035.31	10,823.74	13,848.85	19,301.39	14,139.15
FURNITURE	66,232.12	85,616.52	146,511.44	189,429.24	199,310.66	213,905.11	265,284.56
RESTAURANTS	5,644.33	6,956.86	5,000.07	15,167.60	26,834.46	21,461.39	45,904.98
MISC. STORES	148,072.79	142,583.51	204,793.34	295,225.69	413,428.61	612,754.94	561,130.42
RETAIL TOTAL	647,422.85	665,256.01	1,045,554.84	1,341,756.04	1,580,805.98	2,174,358.17	2,235,603.80

GLOSSARY AND BIBLIOGRAPHY

GLOSSARY

AGRICULTURE

This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services. (1, 17)

APPAREL

This major group includes retail stores primarily engaged in selling new clothing, shoes, hats and related articles for personal wear and adornment. (1, 267)

AUTOMOBILE

This major group includes retail dealers selling new and used automobiles, boats, recreational and utility trailers, and motorcycles; those selling new automobile parts and accessories and gasoline service station. However, these collections do not include sales for new and used vehicles, since the County Treasurer collects this tax. (1, 265)

BUILDING AND HARDWARE

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint; glass and wallpaper; hardware; nursery stock; lawn and garden supplies and mobile homes. (1, 260)

CIGARETTE TAX

(Sec. 39-6-101 to Sec. 39-6-110, W.S. 1977)

This State Cigarette Tax, which was created in 1951, is levied only on cigarettes. The rate is eight cents per package; however, wholesalers are allowed a six percent discount for administrative costs. The collections are distributed between the State General Fund and the local jurisdiction where the collections occurred. (4, 2)

CONSTRUCTION

This division includes establishments primarily engaged in construction, which is defined to include new work, additions, alterations and repairs. (1, 45)

COAL EXCISE TAX

(Sec. 39-6-301 to 39-6-307, W.S. 1977)

This excise tax is levied against the gross value of production of all coal which is produced in a calendar year. The rate changed from 1.6% in 1977 to 2% in 1978 and will continue until January 1 following the year in which aggregate revenues exceed 160 million dollars. This tax, which was passed by the 43rd Legislature, was designed to aid community development in coal areas and; therefore, the collections are deposited in the coal tax revenue account and distributed by the Wyoming Farm Loan Board. (4, 3)

FINANCE

This division includes establishments operating primarily in the fields of finance, insurance and real estate. (1, 277)

FOOD STORES

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. (1, 263)

FURNITURE

This major group includes retail stores selling goods used for furnishing the home such as furniture, floor coverings, drapes and electrical and gas appliances. (1, 269)

GASOLINE TAX

(Sec. 39-6-201 to 39-6-214, W.S. 1977)

The State Gasoline Tax, which was created in 1923, is levied against the volume of gasoline used within the State. The Aviation Gas Tax, which is levied on gasoline for use in operating aircraft, is similar to this tax. The former rate is eight cents per gallon and the later is four cents per gallon. The gasoline tax collections are distributed among the Wyoming Highway Department, The State General Fund and the county or municipal jurisdiction. A refund of two cents per gallon on purchases of 10,000 gallons or more is authorized the user of gasoline for aircraft use. Exemptions for the gasoline tax are provided for sales to the U.S. Government if a single delivery for export exceeds 300 gallons.

GENERAL MERCHANDISE

This major group includes retail outlets such as department stores, variety stores and general merchandise stores which sell a number of lines of merchandise such as dry goods, apparel, accessories, furniture and home furnishings, small wares, hardware and food. (1, 262)

INHERITANCE TAX

(Sec. 39-6-801 to 39-6-808, W.S. 1977)

The Inheritance Tax, which was enacted on February 21, 1903, is levied on all tangible and intangible personal property within the State or belonging to a Wyoming descendent. The tax rate is based on the descendent's relationship to the beneficiary. An additional tax is imposed to offset credits which are allowed as deductions from federal estate taxes. (4, 7). For more specific information see either citation two or four.

MANUFACTURING

The manufacturing division includes all establishments such as plants, factories, and mills engaged in the mechanical or chemical transformation of materials or substances into new products. (1, 57)

MINERAL SEVERANCE TAX

(Sec. 39-6-301 to 39-6-307, W.S. 1977)

The tax is levied on the cash market value of specified minerals and valuable deposits after the mining or production process is completed. The particular rate varies with the type of deposit. The distribution of collections also varies among the State funds (General, Trust and Agency, Capitol Facilities, etc.) with the type of deposit.

MINING

This division includes all establishments primarily engaged in mining. Mining is here used in the broad sense to include the extraction of solid and gaseous minerals occurring naturally as well as other preparation customarily done at the mine site, or as a part of mining activity. (1, 31)

MISCELLANEOUS STORES

This major group includes retail establishments not elsewhere classified such as drug stores, liquor stores and used merchandise stores. (1, 272)

MOTOR CARRIER TAX

(Sec. 31-4-201 to 31-4-210, W.S. 1977)

This tax, which includes compensatory fees, penalties and tow bar permits, is levied on vehicles carrying freight, express or passengers. For information on exemptions, rates and distribution refer to the Wyoming Tax Summary.

PUBLIC ADMINISTRATION

This division includes the legislative, judicial, administrative and regulatory activities of Federal, State, Local and international governments. Also, nonclassifiable establishments have been placed in this category.

RESTAURANTS

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises, and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. (1, 271)

RETAIL TRADE

This division includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. (1, 259)

SALES TAX

(Sec. 39-6-401 to 39-6-417, W.S. 1977)

This tax is levied on the gross receipts from the sale of tangible personal property and specified services. For a listing of exemptions and rates refer to the introduction. The collections are distributed between the State General Fund and local jurisdictions. (2, 36)

SERVICES

This division includes establishments primarily engaged in providing a wide variety of services (ie. such as legal, health and repair) for individuals, business and government establishments, and other organizations. (1, 295)

TRANSPORTATION

This division includes establishments providing to the general public or to other business enterprises, passenger and freight transportation, communication services, electricity, gas, steam water or sanitary services, and the U.S. Postal Service. (1, 219)

USE TAX

(Sec. 39-6-501 to 39-6-603, W.S. 1977)

The Use Tax is levied upon tangible personal property that is purchased from an out-of-state vendor and shipped directly to the purchaser for storage, use or consumption in the state. Freight and property in interstate transportation is exempted. The rate is fixed at three percent and the collections are distributed between the State General Fund and local jurisdictions. (4, 14)

WHOLESALE TRADE

This division includes establishments or places of business primarily engaged in selling merchandise to retailers or acting as agents or brokers in buying merchandise for or selling merchandise to retailers. (1, 241)

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- (2) State of Wyoming, Annual Report, Cheyenne: State of Wyoming, Vol. 1-7 (1976-1982)
- (3) Wyoming Taxpayers Association, Wyoming Property Tax Rates, 1982, Cheyenne: Wyoming Taxpayers Association (September 1982)